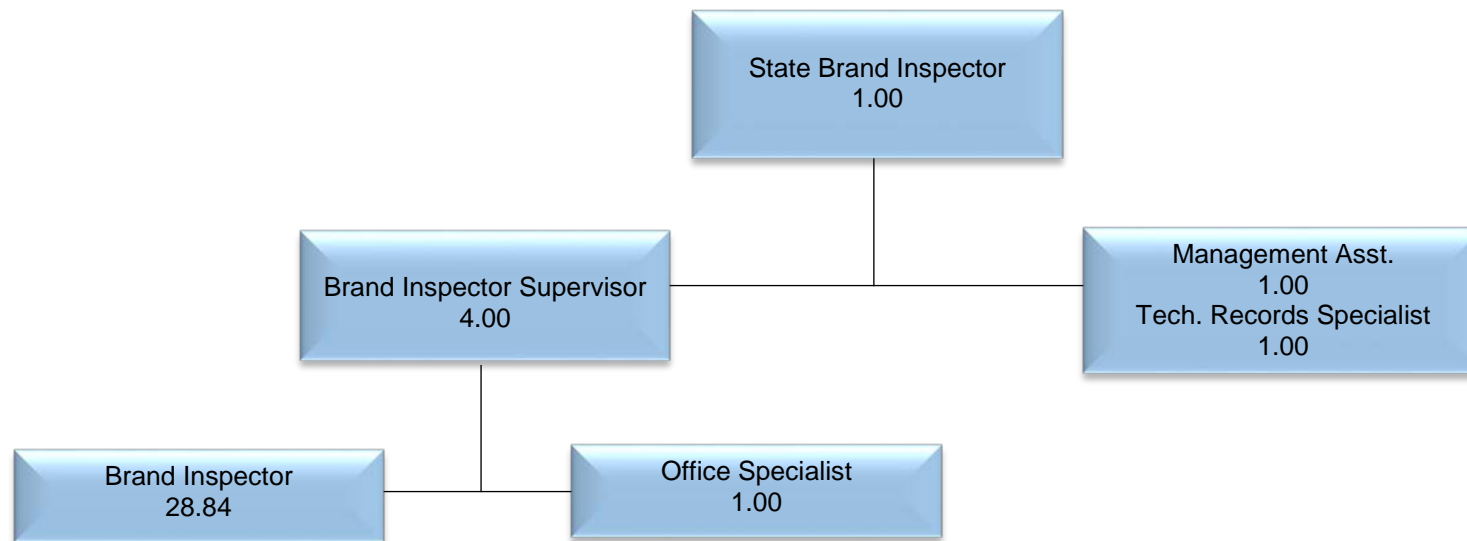


Brand Inspection Agency Profile

Organizational Chart

Analyst: Hoskins



36.84 FTP

Brand Inspection

Analyst: Hoskins

FY 2016 Actual Expenditures by Division

			FTP	PC	OE	CO	T/B	LS	Total
0.30	FY 2016 Original Appropriation								
0229-15	Ded		35.50	2,286,600	374,900	99,500	0	0	2,761,000
Totals:			35.50	2,286,600	374,900	99,500	0	0	2,761,000
1.00	FY 2016 Total Appropriation								
0229-15	Ded		35.50	2,286,600	374,900	99,500	0	0	2,761,000
Totals:			35.50	2,286,600	374,900	99,500	0	0	2,761,000
1.41	Receipt to Appropriation								
0229-15	Ded		0.00	0	0	8,700	0	0	8,700
Totals:			0.00	0	0	8,700	0	0	8,700
1.61	Reverted Appropriation								
0229-15	Ded		0.00	(126,500)	(93,300)	(30,200)	0	0	(250,000)
Totals:			0.00	(126,500)	(93,300)	(30,200)	0	0	(250,000)
2.00	FY 2016 Actual Expenditures								
0229-15	Ded		35.50	2,160,100	281,600	78,000	0	0	2,519,700
State Brand Board				2,160,100	281,600	78,000	0	0	2,519,700
Totals:			35.50	2,160,100	281,600	78,000	0	0	2,519,700
Difference: Actual Expenditures minus Total Appropriation									
0229-15	Ded			(126,500)	(93,300)	(21,500)	0	0	(241,300)
State Brand Board				(5.5%)	(24.9%)	(21.6%)	N/A	N/A	(8.7%)
Difference From Total Approp				(126,500)	(93,300)	(21,500)	0	0	(241,300)
Percent Diff From Total Approp				(5.5%)	(24.9%)	(21.6%)	N/A	N/A	(8.7%)



Idaho Legislative Services Office
Legislative Audits Division

IDAHO BRAND BOARD

April Renfro, Manager

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho Brand Board (Board) covering the fiscal years ended June 30, 2012, 2013, and 2014. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

CONCLUSION

We identified deficiencies in the general administrative and accounting controls of the Board.

FINDINGS AND RECOMMENDATIONS

There are three findings and recommendations in this report.

Finding 1 – Brand Inspection certificates are not consistently monitored for gaps in sequence.

Finding 2 – Cash payments for brand inspections are not deposited timely in accordance with Idaho Code.

Finding 3 – Accounts Receivable closing packages were not completed as required.

The complete findings are detailed on pages 1-3 of this report.

PRIOR FINDINGS AND RECOMMENDATIONS

There were no findings and recommendations in the prior report.

AGENCY RESPONSE

The Board has reviewed the report and is in general agreement with the contents.

FINANCIAL INFORMATION

The following financial data is for informational purposes only.

IDAHO BRAND BOARD - FISCAL YEAR 2014

Fund No.	Fund Title	Beginning Cash Balance	Receipts/ Transfers-in	Disbursements / Transfers-out	Ending Cash Balance
0053-01	Wolf Control Fund - Livestock Subaccount		\$ 54,565	\$ 54,565	
0229-15	State Regulatory Fund - Operating	\$ 393,704	5,680,146	5,693,654	\$ 380,196
0229-16	State Regulatory Fund - Holding	455,741	412,619	132,050	736,310
	Totals	\$ 849,445	\$ 6,147,330	\$ 5,880,269	\$ 1,116,506

OTHER INFORMATION

This report is intended solely for the information and use of the State of Idaho and the Idaho Brand Board and is not intended to be used by anyone other than these specified parties.

A copy of this report and prior reports are available at <http://www.legislature.idaho.gov/audit/auditsummaries.htm> or by calling 208-334-4832.

We appreciate the cooperation and assistance given to us by the State Brand Inspector, Larry Hayhurst, and his staff.

ASSIGNED STAFF

Jim Combo, CPA, CGFM, Managing Auditor
J.E. Bowden, CPA, CFE, In-Charge Auditor
Justin Powell, Staff Auditor

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2018

Agency/Department: Brand Inspection

Agency Number: 331

Original Request Date: September 1, 2016

or Revision Request Date: _____

Page: 255 of 337

Sources and Uses: Monies collected in this fund are for livestock inspection fees and reimbursements from the Idaho Beef Council, the Idaho Sheep Commission and the Bureau of Animal Disease and Livestock Control. The brand inspection fee on all cattle shall be \$1.25 per head. The inspection fee on horses, mules and asses shall be \$1.50 per head. There is a minimum fee of \$20.00 for each brand inspection certificate issued, whether for cattle, horses, mules or asses, or a combination thereof. The minimum fee for brand inspection services at any livestock auction is \$50.00 per day (§25-1160). The State Brand Inspector is the collection agent for the Idaho Beef Council, the Idaho Horse Board, the Idaho Sheep Commission and the Bureau of Animal Disease and Livestock Control. The State Brand Inspector shall be reimbursed in an amount determined by the Idaho Beef Council (5%) (§25-2907), and the Idaho Horse Board (10%) (§25-2505), and the Inspector. The Division of Animal Industries is charged an amount to reimburse the State Brand Inspector not to exceed 1-1/4 cents per head (§25-232). Also, transfers are made as needed from the Brand Board Fund Holding account (0229-16). The monies are to be used by the State Brand Board in carrying out the rules and regulations made by the Board, and for salaries and wages and other expenses of the office of the State Brand Inspector, the State Brand Board, and its employees (§25-1161).

FUND NAME:	Brand Board Fund- Operating	FUND CODE:	0229-15	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
1. Beginning Free Fund Balance				29,400	22,600	55,700	101,300	67,200
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				NA	NA	NA	0	0
3. Beginning Cash Balance				29,400	22,600	55,700	101,300	67,200
4. Revenues (from Form B-11)				2,368,100	2,155,700	2,091,300	2,090,200	2,095,200
5. Non-Revenue Receipts and Other Adjustments				0	0	0	0	0
6. Statutory Transfers in:	Brand Recording	Fund or Reference:	0229-16	132,000	414,000	474,000	600,000	700,000
7. Operating Transfers in:				0	0	0	0	0
8. Total Available for Year				2,529,500	2,592,300	2,621,000	2,791,500	2,862,400
9. Statutory Transfers Out:				0	0	0	0	0
10. Operating Transfers Out:				0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				2,614,900	2,707,000	2,761,000	2,924,300	3,091,500
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				33,400	11,300	8,800	0	0
16. Reversions				(141,400)	(181,700)	(250,100)	(200,000)	(200,000)
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				2,506,900	2,536,600	2,519,700	2,724,300	2,891,500
20. Ending Cash Balance				22,600	55,700	101,300	67,200	(29,100)
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				NA	NA	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				22,600	55,700	101,300	67,200	(29,100)
25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				2,506,900	2,536,600	2,519,700	2,724,300	2,891,500
26. Outstanding Loans (if this fund is part of a loan program)								

Notes: Updated by LSO to reflect Governors' Recommendation.

FORM B12: ANALYSIS OF FUND BALANCES				Request for Fiscal Year : 2018				
Agency/Department: Brand Inspection		Agency Number: 331						
Original Request Date: September 1, 2016		or Revision Request Date:		Page: 256 of 337				
<p><u>Sources and Uses:</u> Monies collected in this fund are for new brand applications and recorded brand renewals. The fee for filing a new brand application is \$50.00 and may be prorated for staggered renewal (\$25-1144). Recorded brands shall be renewed every five years. The fee for filing each such renewal application shall be not more than \$100.00 (\$25-1145). These funds are transferred to the Brand Board Fund Operating Account (0229-16) as needed.</p>								
FUND NAME:	Brand Board Fund-Holding	FUND CODE:	0229-16	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
1. Beginning Free Fund Balance				455,700	736,300	709,000	559,500	449,500
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				NA	NA	NA	0	0
3. Beginning Cash Balance				455,700	736,300	709,000	559,500	449,500
4. Revenues (from Form B-11)				412,600	386,700	324,500	490,000	440,000
5. Non-Revenue Receipts and Other Adjustments				0	0	0	0	
6. Statutory Transfers in:				0	0	0	0	0
7. Operating Transfers in:				0	0	0	0	0
8. Total Available for Year				868,300	1,123,000	1,033,500	1,049,500	889,500
9. Statutory Transfers Out:				132,000	414,000	474,000	600,000	700,000
10. Operating Transfers Out:				0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				0	0	0	0	0
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions				0	0	0	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				0	0	0	0	0
20. Ending Cash Balance				736,300	709,000	559,500	449,500	189,500
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				NA	NA	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				736,300	709,000	559,500	449,500	189,500
25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				0	0	0	0	0
26. Outstanding Loans (if this fund is part of a loan program)								
<p><u>Notes:</u></p>								

FORM B12: ANALYSIS OF FUND BALANCES				Request for Fiscal Year : 2018				
Agency/Department: Brand Inspection		Agency Number: 331						
Original Request Date: _____		or Revision Request Date: _____						
FUND NAME:	Brand Board Fund- Combined	FUND CODE:	0229-15 & 16	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
1. Beginning Free Fund Balance				485,100	758,900	764,700	660,800	516,700
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				NA	NA	NA	0	0
3. Beginning Cash Balance				485,100	758,900	764,700	660,800	516,700
4. Revenues (from Form B-11)				2,780,700	2,542,400	2,415,800	2,580,200	2,535,200
5. Non-Revenue Receipts and Other Adjustments				0	0	0	0	0
6. Statutory Transfers in: Brand Recording		Fund or Reference: 0229-16		0	0	0	0	0
7. Operating Transfers in:		Fund or Reference:		0	0	0	0	0
8. Total Available for Year				3,265,800	3,301,300	3,180,500	3,241,000	3,051,900
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference:		0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				2,614,900	2,707,000	2,761,000	2,924,300	3,091,500
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				33,400	11,300	8,800	0	0
16. Reversions				(141,400)	(181,700)	(250,100)	(200,000)	(200,000)
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				2,506,900	2,536,600	2,519,700	2,724,300	2,891,500
20. Ending Cash Balance				758,900	764,700	660,800	516,700	160,400
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				NA	NA	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				758,900	764,700	660,800	516,700	160,400
25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				2,506,900	2,536,600	2,519,700	2,724,300	2,891,500
26. Outstanding Loans (if this fund is part of a loan program)								
Notes: This B-12 Form is for informational purposes only. It represents a combination of the B-12 Forms for funds 0229-15 and 0229-16.								

Brand Inspection FY 2017 JFAC Action

	FTP	Gen	Ded	Fed	Total
FY 2016 Original Appropriation	35.50	0	2,761,000	0	2,761,000
FY 2016 Total Appropriation	35.50	0	2,761,000	0	2,761,000
Expenditure Adjustments	1.34	0	0	0	0
FY 2016 Estimated Expenditures	36.84	0	2,761,000	0	2,761,000
Removal of One-Time Expenditures	0.00	0	(99,500)	0	(99,500)
FY 2017 Base	36.84	0	2,661,500	0	2,661,500
Benefit Costs	0.00	0	41,000	0	41,000
Replacement Items	0.00	0	99,500	0	99,500
Statewide Cost Allocation	0.00	0	10,000	0	10,000
27th Payroll	0.00	0	61,800	0	61,800
Change in Employee Compensation	0.00	0	50,500	0	50,500
FY 2017 Program Maintenance	36.84	0	2,924,300	0	2,924,300
Line Items					
1. Electronic Livestock Inspection	0.00	0	0	0	0
FY 2017 Total	36.84	0	2,924,300	0	2,924,300
Chg from FY 2016 Orig Approp.	1.34	0	163,300	0	163,300
% Chg from FY 2016 Orig Approp.	3.8%		5.9%		5.9%

Brand Inspection

Analyst: Hoskins

Historical Summary

OPERATING BUDGET	FY 2016 Total App	FY 2016 Actual	FY 2017 Approp	FY 2018 Request	FY 2018 Gov Rec
BY FUND CATEGORY					
Dedicated	2,761,000	2,519,700	2,924,300	3,067,100	3,091,500
Percent Change:		(8.7%)	16.1%	4.9%	5.7%
BY OBJECT OF EXPENDITURE					
Personnel Costs	2,286,600	2,160,100	2,439,900	2,527,900	2,552,300
Operating Expenditures	374,900	281,600	384,900	402,200	402,200
Capital Outlay	99,500	78,000	99,500	137,000	137,000
Total:	2,761,000	2,519,700	2,924,300	3,067,100	3,091,500
Full-Time Positions (FTP)	35.50	35.50	36.84	37.84	37.84

Division Description

The Brand Inspection Program provides protection to the livestock industry from losses by theft and illegal slaughter.

Brand Inspection

Analyst: Hoskins

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2017 Original Appropriation	36.84	0	2,924,300	36.84	0	2,924,300
1. Animal Identification Software	0.00	250,000	250,000	0.00	250,000	250,000
FY 2017 Total Appropriation	36.84	250,000	3,174,300	36.84	250,000	3,174,300
Removal of One-Time Expenditures	0.00	(250,000)	(413,200)	0.00	(250,000)	(413,200)
FY 2018 Base	36.84	0	2,761,100	36.84	0	2,761,100
Benefit Costs	0.00	0	44,600	0.00	0	31,500
Replacement Items	0.00	0	114,600	0.00	0	114,600
Statewide Cost Allocation	0.00	0	2,300	0.00	0	2,300
Change in Employee Compensation	0.00	0	19,000	0.00	0	54,700
FY 2018 Program Maintenance	36.84	0	2,941,600	36.84	0	2,964,200
1. Brand Inspectors	1.00	0	122,700	1.00	0	124,500
Cybersecurity Insurance	0.00	0	2,800	0.00	0	2,800
FY 2018 Total	37.84	0	3,067,100	37.84	0	3,091,500
Change from Original Appropriation	1.00	0	142,800	1.00	0	167,200
% Change from Original Appropriation			4.9%			5.7%

Brand Inspection

Analyst: Hoskins

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2017 Original Appropriation					
	36.84	0	2,924,300	0	2,924,300

1. Animal Identification Software

The Brand Board is requesting a supplemental appropriation of \$250,000 in one-time capital outlay from the General Fund to purchase and implement an electronic livestock software system. According to the board, the software will provide an efficient platform that combines and provides instant, real-time access to information regarding brand inspections, such as ownership information, brand inspection history, pictures of brands, and financial transactions, as well as animal health, identification, and other data pertaining to livestock movements for the Idaho Department of Agriculture (ISDA). Currently, all brand inspections are processed with handwritten notes that are manually entered on carbon forms and then sent into the main office. Furthermore, transactions are often delayed while brand inspectors return to their offices to conduct research. The goal of the system is to increase the efficiency and transparency of brand inspections. The agency estimates that \$250,000 will cover the cost of purchasing the software and associated training, but will not know the exact amount until a vendor is selected. Further, the agency is not able to identify what, if any, maintenance costs will be associated with the software. The agency has indicated that it will absorb any maintenance costs with its existing appropriation. The board also requests carryover authority for the appropriation in order to accommodate the possible overlap of fiscal years.

Agency Request	0.00	250,000	0	0	250,000
Governor's Recommendation	0.00	250,000	0	0	250,000

FY 2017 Total Appropriation					
Agency Request	36.84	250,000	2,924,300	0	3,174,300
Governor's Recommendation	36.84	250,000	2,924,300	0	3,174,300

Removal of One-Time Expenditures

Agency Request	0.00	(250,000)	(163,200)	0	(413,200)
Governor's Recommendation	0.00	(250,000)	(163,200)	0	(413,200)

FY 2018 Base					
Agency Request	36.84	0	2,761,100	0	2,761,100
Governor's Recommendation	36.84	0	2,761,100	0	2,761,100

Benefit Costs

Employer-paid benefit changes including a 10% increase (or \$1,220 per eligible FTP) for health insurance, bringing the total annual cost to \$13,460 per FTP, and adjustments in workers' compensation that vary by agency.

Agency Request	0.00	0	44,600	0	44,600
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The Governor recommends \$13,100 per eligible FTP for health insurance, an increase of \$860 or 7%, and proposes to reduce the health insurance benefit from 30 to six months for employees on disability status.

Governor's Recommendation	0.00	0	31,500	0	31,500
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Replacement Items

Replacement items from the Brand Board Fund include \$112,500 for five pickup trucks with an average mileage of 147,600; and \$2,100 for two computers with monitors.

Agency Request	0.00	0	114,600	0	114,600
Governor's Recommendation	0.00	0	114,600	0	114,600

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management fees will increase by \$4,700, State Controller fees will decrease by \$1,100, Attorney General fees will decrease by \$1,200, and State Treasurer fees will decrease by \$100, for a net increase of \$2,300.

Agency Request	0.00	0	2,300	0	2,300
Governor's Recommendation	0.00	0	2,300	0	2,300

Brand Inspection

Analyst: Hoskins

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	19,000	0	19,000
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The Governor recommends a 3% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions. The Governor recommends the pay structure for state employees be moved by 3% and includes \$3,700 for that purpose.

Governor's Recommendation	0.00	0	54,700	0	54,700
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FY 2018 Program Maintenance

Agency Request	36.84	0	2,941,600	0	2,941,600
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Governor's Recommendation	36.84	0	2,964,200	0	2,964,200
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1. Brand Inspectors

This line item request is for 1.00 FTP and \$122,700 from the Brand Board Fund to hire a full-time brand inspector and two part-time, non-benefited group positions for the Caldwell District to accommodate a new livestock processing facility in Kuna. According to the board, the new facility will process approximately 1,700 head of cattle per day and require an estimated 10,000 brand inspections per week. In FY 2016, the existing 7.00 FTP and three group positions in the same district processed 450,000 brands. The opening of the new Kuna facility will more than double the needed brand inspections in the district.

Agency Request	1.00	0	122,700	0	122,700
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Salary increased to 80% of policy on new pay schedule and health insurance costs reduced to recommended level.

Governor's Recommendation	1.00	0	124,500	0	124,500
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Cybersecurity Insurance

Risk Management in the Department of Administration is acquiring \$25 million of cybersecurity liability insurance for state government. The coverage began on December 1, 2016, and the one-time cost of \$330,000 for FY 2017 will be spread amongst agencies, with an additional \$903,300 requested as ongoing for FY 2018. Of the total for FY 2018, \$333,300 is to build a premium reserve fund for future deductibles, and \$570,000 will be for the premium.

Agency Request	0.00	0	2,800	0	2,800
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The Governor recommends all funding be ongoing.

Governor's Recommendation	0.00	0	2,800	0	2,800
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FY 2018 Total

Agency Request	37.84	0	3,067,100	0	3,067,100
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Governor's Recommendation	37.84	0	3,091,500	0	3,091,500
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Agency Request

Change from Original App	1.00	0	142,800	0	142,800
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% Change from Original App	2.7%		4.9%		4.9%
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Governor's Recommendation

Change from Original App	1.00	0	167,200	0	167,200
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% Change from Original App	2.7%		5.7%		5.7%
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Brand Inspection: FY 2018 Replacement Items

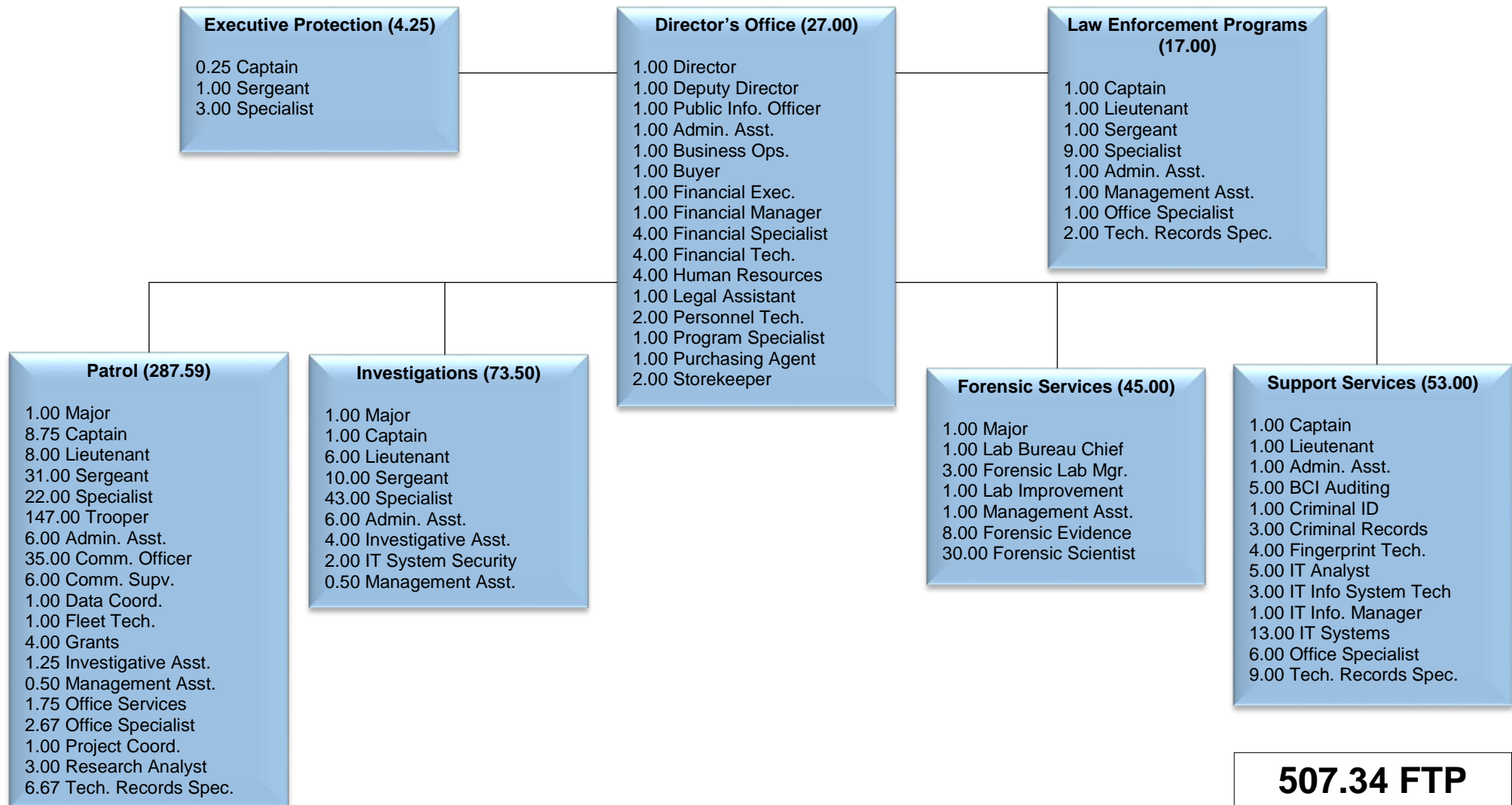
Replacement Items	Avg Cost Per Unit	Quantity in Stock	Quantity Requested	Total Request	Gov Rec Quantity	Total Gov Rec
1989 GMC 2500 Pickup (103,825 Miles)	\$22,500	1	1	\$22,500	1	\$22,500
2007 Ford F-150 Pickup (137,387 Miles)	\$22,500	1	1	\$22,500	1	\$22,500
2008 Ford F-150 Pickup (143,619 Miles)	\$22,500	1	1	\$22,500	1	\$22,500
2009 Ford F-150 Pickup (155,238 Miles)	\$22,500	1	1	\$22,500	1	\$22,500
2009 Ford F-150 Pickup (197,737 Miles)	\$22,500	1	1	\$22,500	1	\$22,500
Desktop Computer/Monitor	\$1,030	8	2	\$2,100	2	\$2,100
Total State Brand Board Fund				\$114,600		\$114,600

Idaho State Police

Agency Profile

Analyst: Hoskins

Organizational Chart



Police, Division of Idaho State

Analyst: Hoskins

FY 2016 Actual Expenditures by Division

			FTP	PC	OE	CO	T/B	LS	Total
0.30	FY 2016 Original Appropriation								
	0001-00	Gen	231.00	17,855,300	4,484,200	3,258,300	0	0	25,597,800
	0254-00	Ded	12.00	986,800	440,600	23,100	0	0	1,450,500
	0264-00	Ded	195.00	14,224,900	2,362,900	98,500	0	0	16,686,300
	0264-01	Ded	0.00	4,791,200	59,900	0	0	0	4,851,100
	0273-00	Ded	0.00	208,300	838,000	55,000	0	0	1,101,300
	0274-00	Ded	5.00	402,800	76,700	98,500	69,100	0	647,100
	0275-00	Ded	9.00	564,900	791,000	25,300	0	0	1,381,200
	0349-00	Ded	24.00	1,461,200	1,574,600	0	0	0	3,035,800
	0348-00	Fed	18.00	3,206,200	2,079,600	103,500	2,712,600	0	8,101,900
	Totals:		494.00	43,701,600	12,707,500	3,662,200	2,781,700	0	62,853,000
0.43	Supplementals								
	0001-00	Gen	0.00	0	0	0	0	16,400	16,400
	0264-00	Ded	0.00	0	0	0	0	580,000	580,000
	Totals:		0.00	0	0	0	0	596,400	596,400
0.44	Rescissions								
	0001-00	Gen	0.00	0	(16,400)	0	0	0	(16,400)
	Totals:		0.00	0	(16,400)	0	0	0	(16,400)
0.47	Revenue Transfers								
	0001-00	Gen	0.00	0	0	0	0	(16,400)	(16,400)
	0264-00	Ded	0.00	0	0	0	0	(580,000)	(580,000)
	Totals:		0.00	0	0	0	0	(596,400)	(596,400)
0.49	Other Adjustments								
	0499-00	Ded	0.00	0	0	0	0	94,000	94,000
	Totals:		0.00	0	0	0	0	94,000	94,000
1.00	FY 2016 Total Appropriation								
	0001-00	Gen	231.00	17,855,300	4,467,800	3,258,300	0	0	25,581,400
	0254-00	Ded	12.00	986,800	440,600	23,100	0	0	1,450,500
	0264-00	Ded	195.00	14,224,900	2,362,900	98,500	0	0	16,686,300
	0264-01	Ded	0.00	4,791,200	59,900	0	0	0	4,851,100
	0273-00	Ded	0.00	208,300	838,000	55,000	0	0	1,101,300
	0274-00	Ded	5.00	402,800	76,700	98,500	69,100	0	647,100
	0275-00	Ded	9.00	564,900	791,000	25,300	0	0	1,381,200
	0349-00	Ded	24.00	1,461,200	1,574,600	0	0	0	3,035,800
	0499-00	Ded	0.00	0	0	0	0	94,000	94,000
	0348-00	Fed	18.00	3,206,200	2,079,600	103,500	2,712,600	0	8,101,900
	Totals:		494.00	43,701,600	12,691,100	3,662,200	2,781,700	94,000	62,930,600
1.21	Net Object Transfer								
	0001-00	Gen	0.00	(460,700)	374,600	86,100	0	0	0
	0254-00	Ded	0.00	0	(11,700)	11,700	0	0	0
	0264-00	Ded	0.00	(697,400)	508,600	188,800	0	0	0
	0273-00	Ded	0.00	0	(17,500)	17,500	0	0	0
	0275-00	Ded	0.00	0	(11,500)	11,500	0	0	0
	0349-00	Ded	0.00	(30,900)	29,100	1,800	0	0	0
	0348-00	Fed	0.00	(125,100)	(29,900)	155,000	0	0	0
	Totals:		0.00	(1,314,100)	841,700	472,400	0	0	0

Police, Division of Idaho State

Analyst: Hoskins

FY 2016 Actual Expenditures by Division

		FTP	PC	OE	CO	T/B	LS	Total
1.31	Net Transfer Between Programs							
0001-00	Gen	0.00	0	0	0	0	0	0
0264-00	Ded	0.00	0	0	0	0	0	0
0264-01	Ded	0.00	6,700	0	0	0	0	6,700
0273-00	Ded	0.00	0	0	0	0	0	0
0349-00	Ded	0.00	0	0	0	0	0	0
0348-00	Fed	0.00	0	0	0	0	0	0
Totals:		0.00	6,700	0	0	0	0	6,700
1.41	Receipt to Appropriation							
0001-00	Gen	0.00	0	0	219,200	0	0	219,200
0264-00	Ded	0.00	0	0	120,200	0	0	120,200
0273-00	Ded	0.00	0	0	59,600	0	0	59,600
0348-00	Fed	0.00	0	0	69,300	0	0	69,300
Totals:		0.00	0	0	468,300	0	0	468,300
1.61	Reverted Appropriation							
0001-00	Gen	0.00	(20,500)	0	0	0	0	(20,500)
0254-00	Ded	0.00	(53,800)	(153,300)	0	0	0	(207,100)
0264-00	Ded	0.00	0	(4,300)	0	0	0	(4,300)
0264-01	Ded	0.00	(73,500)	(600)	0	0	0	(74,100)
0273-00	Ded	0.00	(208,300)	(183,700)	(66,200)	0	0	(458,200)
0274-00	Ded	0.00	(23,100)	(11,400)	(5,900)	(1,300)	0	(41,700)
0275-00	Ded	0.00	(37,100)	(166,000)	0	0	0	(203,100)
0349-00	Ded	0.00	(192,700)	(90,400)	0	0	0	(283,100)
0348-00	Fed	0.00	(906,700)	(988,300)	(51,200)	(1,106,700)	0	(3,052,900)
Totals:		0.00	(1,515,700)	(1,598,000)	(123,300)	(1,108,000)	0	(4,345,000)

Police, Division of Idaho State

Analyst: Hoskins

FY 2016 Actual Expenditures by Division

			FTP	PC	OE	CO	T/B	LS	Total
2.00	FY 2016 Actual Expenditures								
	0001-00	Gen	231.00	17,374,100	4,842,400	3,563,600	0	0	25,780,100
	General			17,374,100	4,842,400	3,563,600	0	0	25,780,100
	0254-00	Ded	12.00	933,000	275,600	34,800	0	0	1,243,400
	Alcohol Beverage Control			933,000	275,600	34,800	0	0	1,243,400
	0264-00	Ded	195.00	13,527,500	2,867,200	407,500	0	0	16,802,200
	Idaho Law Enforcement			13,527,500	2,867,200	407,500	0	0	16,802,200
	0264-01	Ded	0.00	4,724,400	59,300	0	0	0	4,783,700
	Idaho Law Enforcement (Project Choice)			4,724,400	59,300	0	0	0	4,783,700
	0273-00	Ded	0.00	0	636,800	65,900	0	0	702,700
	Drug & DWUI Enforcement Donation			0	636,800	65,900	0	0	702,700
	0274-00	Ded	5.00	379,700	65,300	92,600	67,800	0	605,400
	Hazardous Materials/Waste Enforcement			379,700	65,300	92,600	67,800	0	605,400
	0275-00	Ded	9.00	527,800	613,500	36,800	0	0	1,178,100
	Idaho Law Enforcement Telecommunications			527,800	613,500	36,800	0	0	1,178,100
	0349-00	Ded	24.00	1,237,600	1,513,300	1,800	0	0	2,752,700
	Miscellaneous Revenue			1,237,600	1,513,300	1,800	0	0	2,752,700
	0499-00	Ded	0.00	0	0	0	0	94,000	94,000
	Idaho Millennium Income			0	0	0	0	94,000	94,000
	0348-00	Fed	18.00	2,174,400	1,061,400	276,600	1,605,900	0	5,118,300
	Federal Grant			2,174,400	1,061,400	276,600	1,605,900	0	5,118,300
	Totals:		494.00	40,878,500	11,934,800	4,479,600	1,673,700	94,000	59,060,600

Police, Division of Idaho State

Analyst: Hoskins

FY 2016 Actual Expenditures by Division

	FTP	PC	OE	CO	T/B	LS	Total
Difference: Actual Expenditures minus Total Appropriation							
0001-00 Gen		(481,200)	374,600	305,300	0	0	198,700
General		(2.7%)	8.4%	9.4%	N/A	N/A	0.8%
0254-00 Ded		(53,800)	(165,000)	11,700	0	0	(207,100)
Alcohol Beverage Control		(5.5%)	(37.4%)	50.6%	N/A	N/A	(14.3%)
0264-00 Ded		(697,400)	504,300	309,000	0	0	115,900
Idaho Law Enforcement		(4.9%)	21.3%	313.7%	N/A	N/A	0.7%
0264-01 Ded		(66,800)	(600)	0	0	0	(67,400)
Idaho Law Enforcement (Project Choice)		(1.4%)	(1.0%)	N/A	N/A	N/A	(1.4%)
0273-00 Ded		(208,300)	(201,200)	10,900	0	0	(398,600)
Drug & DWUI Enforcement Donation		(100.0%)	(24.0%)	19.8%	N/A	N/A	(36.2%)
0274-00 Ded		(23,100)	(11,400)	(5,900)	(1,300)	0	(41,700)
Hazardous Materials/Waste Enforcement		(5.7%)	(14.9%)	(6.0%)	(1.9%)	N/A	(6.4%)
0275-00 Ded		(37,100)	(177,500)	11,500	0	0	(203,100)
Idaho Law Enforcement Telecommunications		(6.6%)	(22.4%)	45.5%	N/A	N/A	(14.7%)
0349-00 Ded		(223,600)	(61,300)	1,800	0	0	(283,100)
Miscellaneous Revenue		(15.3%)	(3.9%)	N/A	N/A	N/A	(9.3%)
0499-00 Ded		0	0	0	0	0	0
Idaho Millennium Income		N/A	N/A	N/A	N/A	0.0%	0.0%
0348-00 Fed		(1,031,800)	(1,018,200)	173,100	(1,106,700)	0	(2,983,600)
Federal Grant		(32.2%)	(49.0%)	167.2%	(40.8%)	N/A	(36.8%)
Difference From Total Approp		(2,823,100)	(756,300)	817,400	(1,108,000)	0	(3,870,000)
Percent Diff From Total Approp		(6.5%)	(6.0%)	22.3%	(39.8%)	0.0%	(6.1%)



Idaho Legislative Services Office
Legislative Audits Division

IDAHO STATE POLICE

April Renfro, Manager

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho State Police (ISP) covering the fiscal years ended 2012, 2013, and 2014. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

CONCLUSION

We identified deficiencies in the general administrative and accounting controls of the ISP.

FINDINGS AND RECOMMENDATIONS

There are three findings and recommendations in this report.

Finding 1 – Compliance with state purchasing rules for delegated purchasing authority, dollar value of contracts, length of contracts, and contracts with sole-source providers was inconsistent.

Finding 2 – Supporting documentation for travel expenditures was not maintained in accordance with State travel policies.

Finding 3 – The Alcohol Beverage Control Bureau (ABC) did not deposit cash payments timely as directed by Idaho Code Section 59-1014.

The complete findings are detailed on page 3 of this report.

PRIOR FINDINGS AND RECOMMENDATIONS

There were no findings and recommendations in the prior report.

AGENCY RESPONSE

The ISP has reviewed the report and is in general agreement with the contents.

FINANCIAL INFORMATION

The following financial data is for informational purposes only.

IDAHO STATE POLICE - FISCAL YEAR 2014

Fund No.	Fund Title	Beginning Appropriation/ Cash Balance	Receipts/ Transfers In	Disbursements/ Transfers Out	Ending Appropriation/ Cash Balance
0001	General Fund *	\$22,867,549	\$330,220	\$22,397,636	\$800,133
0254	Alcohol Beverage Control Fund	761,109	1,659,553	1,123,256	1,297,406
0255	State Victim Notification Fund	91,378	387,066	473,514	4,930
0264	State Police Fund	879,518	16,576,222	16,403,537	1,052,203
0264-01	State Police Fund - Choice Account	1,145,931	4,786,882	4,294,558	1,638,255
0266	Search and Rescue	42,075	116,531	110,950	47,656
0266-01	Search and Rescue Snowmobile	44,100	48,128	48,798	43,430
0272	POST	832,330	3,746,850	3,864,420	714,760
0272-01	POST - Misdemeanor Probation Training	283,716	74,515	37,963	320,268
0273	Drug Enforcement Donation	1,376,002	817,326	750,687	1,442,641
0273-08	Drug Donation - Drug Hot Line	162,056	50,649	38,363	174,342
0274	Harardous Materials	637,081	548,762	488,604	697,239
0275	ILETS	674,132	896,043	945,536	624,639
0346	Federal - ARRA	1,806	(1,804)		2
0348	Federal	1,467,737	7,959,356	6,856,340	2,570,753
0348-95	CMLA Grants	17,954			17,954
0349	Miscellaneous Reven	1,424,864	3,807,723	2,448,650	2,783,937
0349-04	Consumer Protection	47,931	17,125	2,938	62,118
0499	Idaho Millenium Income		94,000	94,000	
0809	LE Narcotic Drug Control	202,174	110,202	117,000	195,376
	Totals	\$32,959,443	\$42,025,349	\$60,496,750	\$14,488,042

* Ending Balance includes an encumbrances of \$607,868

OTHER INFORMATION

We discussed other issues which, if addressed, would improve internal control, compliance, and efficiency.

This report is intended solely for the information and use of the State of Idaho and the Idaho State Police and is not intended to be used by anyone other than these specified parties.

A copy of this report and prior reports are available at <http://www.legislature.idaho.gov/audit/auditsummaries.htm> or by calling 208-334-4832.

We appreciate the cooperation and assistance given to us by the Director, Colonel Ralph Powell, and his staff.

ASSIGNED STAFF

Jim Combo, CPA, CGFM, Managing Auditor
J.E. Bowden, CPA, CFE, In-Charge Auditor
Kellie Bergey, Staff Auditor
Andrew Montz, Staff Auditor

FORM B12: ANALYSIS OF FUND BALANCES				Request for Fiscal Year : 2018				
Agency/Department: <u>Idaho State Police</u>		Agency Number: <u>330</u>						
Original Request Date: <u>September 1, 2016</u>		or Revision Request Date: <u> </u>		Page: 18 of 337				
<p>Sources and Uses: Moneys collected by the Idaho State Police Alcohol Beverage Control from liquor, beer, and wine license and transfer fees in accordance with §23-940, §23-1025, and §23-1324. Moneys are for use in carrying out the provisions of Title 23, Idaho Code, and promulgated rules. At the beginning of each fiscal year, moneys in the fund that exceed two hundred percent (200%) of that fiscal year appropriation, as certified by the State Treasurer, are to be transferred to the General Fund (§23-1324).</p>								
FUND NAME:	Alcohol Beverage Control Fund	FUND CODE:	0254-00	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
Beginning Free Fund Balance				705,100	1,273,300	1,955,800	2,385,700	2,554,500
Encumbrances as of July 1				56,000	24,100	29,900	5,000	0
Reappropriation (Legislative Carryover)				0	0	0	0	0
Beginning Cash Balance				761,100	1,297,400	1,985,700	2,390,700	2,554,500
Revenues (from Form B-11)				1,642,000	1,705,000	1,670,000	1,662,900	1,662,900
Non-Revenue Receipts				17,600	2,300	24,800	0	0
Transfers in from (Fund Title):		Fund or Reference:		0	0	0	0	0
Transfers in from (Fund Title):		Fund or Reference:		0	0	0	0	0
Transfers in from (Fund Title):		Fund or Reference:		0	0	0	0	0
Total Available for Year				2,420,700	3,004,700	3,680,500	4,053,600	4,217,400
Transfers out to (Fund Title):		Fund or Reference:		0	0	0	0	0
Transfers out to (Fund Title):		Fund or Reference:		0	0	0	0	0
Non-Expenditure Disbursements				15,700	2,200	21,500	0	0
Cash Expenditures for Prior Year Encumbrances				55,300	24,200	29,500	5,000	0
Original Appropriation				1,259,600	1,206,500	1,450,500	1,494,100	1,509,200
Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
Non-cogs, Receipts to Appropriation, Board of Examiners Reduction, Governor's Holdback				24,000	0	0	0	0
Reversions				(207,200)	(184,000)	(207,100)	0	0
Current Year Reappropriation				0	0	0	0	0
Reserve for Current Year Encumbrances				(24,100)	(29,900)	(4,600)	0	0
Current Year Cash Expenditures				1,052,300	992,600	1,238,800	1,494,100	1,509,200
Ending Cash Balance				1,297,400	1,985,700	2,390,700	2,554,500	2,708,200
Prior Year Encumbrances as of June 30				0	0	400	0	0
Current Year Encumbrances as of June 30				24,100	29,900	4,600	0	0
Current Year Reappropriation				0	0	0	0	0
Borrowing Limit				0	0	0	0	0
Ending Free Fund Balance				1,273,300	1,955,800	2,385,700	2,554,500	2,708,200
Budgetary Basis Expenditures (Current Year Cash Expenditures + Current Year Encumbrances)				1,076,400	1,022,500	1,243,400	1,494,100	1,509,200
Outstanding Loans (if this fund is part of a loan program)								
<p><u>Note:</u> Updated by LSO to reflect Governor's Recommendation</p>								

FORM B12: ANALYSIS OF FUND BALANCES				Request for Fiscal Year :		2018	
Agency/Department:		Idaho State Police		Agency Number:		330	
Original Request Date:		September 1, 2016		or Revision Request Date:			
Page: 20 of 337							
Sources and Uses: The fund is created in § 67-2914, Idaho Code. Revenue is derived from 5% of moneys apportioned from the Highway Distribution Account, which consists of income from aircraft engine fuel tax (§ 63-2412, Idaho Code), special fuel tax (§ 63-2418, Idaho Code), and other moneys collected under Title 49 (Motor Vehicles) (§ 40-701, Idaho Code). Funds are used to pay expenses incurred in maintaining and operating the Idaho State Police Division (§ 67-2908, Idaho Code).							
FUND NAME:	Law Enforcement Fund	FUND CODE:	0264-00	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate
Beginning Free Fund Balance				481,200	511,900	886,500	2,255,700
Encumbrances as of July 1				398,300	540,300	523,500	497,500
Reappropriation (Legislative Carryover)				0	0	0	0
Beginning Cash Balance				879,500	1,052,200	1,410,000	2,753,200
Revenues (from Form B-11)				212,200	151,000	261,100	148,600
Non-Revenue Receipts				(400)	1,600	(26,800)	0
Transfers in from (Fund Title): Highway Distribution Fund				15,845,400	16,616,800	17,956,800	17,000,000
Transfers in from (Fund Title): UCR Transfer for CVS				519,000	476,800	547,000	456,400
Transfers in from (Fund Title):				0	0	0	0
Total Available for Year				17,455,700	18,298,400	20,148,100	20,358,200
Transfers out to (Fund Title): Highway Distribution Fund-H312a Err				0	0	570,200	0
Transfers out to (Fund Title):				0	0	0	0
Non-Expenditure Disbursements				600	32,300	(1,900)	0
Cash Expenditures for Prior Year Encumbrances				256,900	519,200	501,800	497,500
Original Appropriation				16,704,200	16,769,400	16,686,300	18,296,000
Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0
Non-cogs, Receipts to Appropriation, Board of Examiners Reduction, Governor's Holdback				66,100	78,300	120,200	104,000
Reversions				(219,500)	(2,500)	(4,300)	0
Current Year Reappropriation				0	0	0	0
Reserve for Current Year Encumbrances				(404,800)	(508,300)	(477,400)	0
Current Year Cash Expenditures				16,146,000	16,336,900	16,324,800	18,400,000
Ending Cash Balance				1,052,200	1,410,000	2,753,200	1,460,700
Prior Year Encumbrances as of June 30				135,500	15,200	20,100	0
Current Year Encumbrances as of June 30				404,800	508,300	477,400	0
Current Year Reappropriation				0	0	0	0
Borrowing Limit				0	0	0	0
Ending Free Fund Balance				511,900	886,500	2,255,700	1,460,700
Budgetary Basis Expenditures (Current Year Cash Expenditures + Current Year Encumbrances)				16,550,800	16,845,200	16,802,200	18,400,000
Outstanding Loans (if this fund is part of a loan program)							
Note: Updated by LSO to reflect Governor's Recommendation							

FORM B12: ANALYSIS OF FUND BALANCES				Request for Fiscal Year : 2018	
Agency/Department: <u>Idaho State Police</u>		Agency Number: <u>330</u>			
Original Request Date: <u>September 1, 2016</u>		or Revision Request Date <u> </u>		Page: 21 of 337	

Sources and Uses: Beginning in calendar year 2007 and thereafter, vehicle registration fees were increased by \$3.00 and dedicated to the implementation of the Creating Hope, Opportunity, and Incentives for Career Employment (Project CHOICE) plan, pursuant to §49-454, Idaho Code, and deposited into the Idaho Law Enforcement Fund (§67-2914). CHOICE fees are collected on passenger car registrations (§49-402(1)); school buses (§49-402(2)); motorcycles (§49-402(3)); dealers plates (§49-411); loaner plates (§49-412); and trucks 60,000 MGW or less (§49-434(1)). Moneys are for the purposes of creating a career ladder within the Idaho State Police (ISP) and to provide salaries to encourage the hiring and retention of trained and qualified employees for ISP positions. Beginning July 1, 2010, the use of the Project CHOICE fee was restricted to commissioned officers, dispatch personnel, and forensic personnel within ISP.

FUND NAME:	Law Enforcement Fund (Project CHOICE)	FUND CODE:	0264-01	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
Beginning Free Fund Balance				1,145,900	1,638,300	2,103,400	2,113,900	1,885,900
Encumbrances as of July 1				0	0	0	0	0
Reappropriation (Legislative Carryover)				0	0	0	0	0
Beginning Cash Balance				1,145,900	1,638,300	2,103,400	2,113,900	1,885,900
Revenues (from Form B-11)				0	0	2,800		0
Non-Revenue Receipts				0	0	0	0	0
Transfers in from (Fund Title): Project CHOICE Fee from ITD				4,786,900	4,954,300	4,881,500	4,954,300	4,881,500
Transfers in from (Fund Title):				0	0	0	0	0
Transfers in from (Fund Title):				0	0	0	0	0
Total Available for Year				5,932,800	6,592,600	6,987,700	7,068,200	6,767,400
Transfers out to (Fund Title):				0	0	0	0	0
Transfers out to (Fund Title):				0	0	0	0	0
Non-Expenditure Disbursements				0	0	0	0	0
Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
Original Appropriation				4,600,000	4,803,900	4,949,600	5,182,300	5,068,500
Prior Year Reappropriations, Supplementals, Rescissions				0	0		0	0
Non-cogs, Receipts to Appropriation, Board of Examiners Reduction, Governor's Holdback				0	0		0	0
Reversions				(305,500)	(314,700)	(75,800)	0	0
Current Year Reappropriation				0	0		0	0
Reserve for Current Year Encumbrances				0	0	0	0	0
Current Year Cash Expenditures				4,294,500	4,489,200	4,873,800	5,182,300	5,068,500
Ending Cash Balance				1,638,300	2,103,400	2,113,900	1,885,900	1,698,900
Prior Year Encumbrances as of June 30				0	0	0	0	0
Current Year Encumbrances as of June 30				0	0	0	0	0
Current Year Reappropriation				0	0	0	0	0
Borrowing Limit				0	0	0	0	0
Ending Free Fund Balance				1,638,300	2,103,400	2,113,900	1,885,900	1,698,900
Budgetary Basis Expenditures (Current Year Cash Expenditures + Current Year Encumbrances)				4,294,500	4,489,200	4,873,800	5,182,300	5,068,500
Outstanding Loans (if this fund is part of a loan program)								

Note: Updated by LSO to reflect Governor's Recommendation

FORM B12: ANALYSIS OF FUND BALANCES				Request for Fiscal Year : 2018	
Agency/Department:		Idaho State Police		Agency Number: 330	
Original Request Date:		September 1, 2016		Page: 26 of 337	
Sources and Uses: Includes asset forfeitures and restitutions from violations of the Uniformed Controlled Substance Act (§37-2744, §37-2735A, & §37-2744A); \$10 drug hotline fees (§37-2735A); and DWUI restitution for reasonable costs incurred by ISP to draw blood samples, perform laboratory analysis, transport and preserve evidence, preserve evidentiary test results and for testimony relating to the analysis in judicial proceedings, including travel costs associated with the testimony (§18-8003 & §18-4006(3)(b)). Moneys in the fund may be appropriated to offset costs incurred in connection with seized assets and the forfeiture process, for programs and functions designed to control or eliminate illicit drug traffic or to enforce statutory provisions related to DWUI, and a 24 hour anonymous hotline and reward system (§57-816).					
FUND NAME:	Drug & DWUI Enforcement Donation Fund	FUND CODE:	0273-00	FY 2014 Actual	FY 2015 Actual
				FY 2016 Actual	FY 2017 Estimate
				FY 2018 Estimate	
Beginning Free Fund Balance				1,477,400	1,549,300
Encumbrances as of July 1				60,700	67,700
Reappropriations (Legislative Carryover)				0	0
Beginning Cash Balance				1,538,100	1,617,000
Revenues (from Form B-11)				867,900	757,400
Non-Revenue Receipts				0	(100)
Transfers in from (Fund Title):				0	0
Transfers in from (Fund Title):				0	0
Transfers in from (Fund Title):				0	0
Total Available for Year				2,406,000	2,374,300
Transfers out to (Fund Title):				0	0
Transfers out to (Fund Title):				0	0
Non-Expenditure Disbursements				0	2,500
Cash Expenditures for Prior Year Encumbrances				39,300	65,100
Original Appropriation				925,900	973,700
Prior Year Reappropriations, Supplementals, Rescissions				0	0
Non-cogs, Receipts to Appropriation, Board of Examiners Reduction, Governor's Holdback				7,100	9,300
Reversions				(121,000)	(270,500)
Current Year Reappropriation				0	0
Reserve for Current Year Encumbrances				(62,300)	(34,800)
Current Year Cash Expenditures				749,700	677,700
Ending Cash Balance				1,617,000	1,629,000
Prior Year Encumbrances as of June 30				5,400	200
Current Year Encumbrances as of June 30				62,300	34,800
Current Year Reappropriation				0	0
Borrowing Limit				0	0
Ending Free Fund Balance				1,549,300	1,594,000
Budgetary Basis Expenditures (Current Year Cash Expenditures + Current Year Encumbrances)				812,000	712,500
Outstanding Loans (if this fund is part of a loan program)					
Note: Updated by LSO to reflect Governor's Recommendation					

FORM B12: ANALYSIS OF FUND BALANCES				Request for Fiscal Year :		2018	
Agency/Department:		Idaho State Police		Agency Number:		330	
Original Request Date:		September 1, 2016		or Revision Request Date:		Page: 27 of 337	
<p><u>Sources and Uses:</u> Moneys in this fund are derived from permits issued on the transportation of hazardous waste and annual vehicle registration fees required for the endorsement of transporting hazardous materials (§49-2202, §49-2203, & §49-2209). Moneys in the fund may be used for reasonable costs incident to enforcement of the laws and rules related to transportation of hazardous material or hazardous waste (§49-2205).</p>							
FUND NAME:	Hazardous Materials/Hazardous Waste Fund	FUND CODE:	0274-00	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate
Beginning Free Fund Balance				625,800	697,200	727,300	690,200
Encumbrances as of July 1				11,300	0	2,400	27,700
Reappropriations (Legislative Carryover)				0	0	0	0
Beginning Cash Balance				637,100	697,200	729,700	717,900
Revenues (from Form B-11)				9,800	100	1,100	0
Non-Revenue Receipts					0	0	0
Transfers in from (Fund Title):		State Highways Fund		537,100	528,100	567,100	567,100
Transfers in from (Fund Title):		Dept of Environmental Quality		1,800	0	0	0
Transfers in from (Fund Title):				0	0	0	0
Total Available for Year				1,185,800	1,225,400	1,297,900	1,285,000
Transfers out to (Fund Title):		Fund or Reference:		0	0	0	0
Transfers out to (Fund Title):		Fund or Reference:		0	0	0	0
Non-Expenditure Disbursements				0	2,100	(100)	0
Cash Expenditures for Prior Year Encumbrances				11,300	0	2,400	27,700
Original Appropriation				516,100	530,600	647,100	594,100
Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0
Non-cogs, Receipts to Appropriation, Board of Examiners Reduction, Governor's Holdback				7,500	0	0	0
Reversions				(46,300)	(34,600)	(41,700)	0
Current Year Reappropriation				0	0	0	0
Reserve for Current Year Encumbrances				0	(2,400)	(27,700)	0
Current Year Cash Expenditures				477,300	493,600	577,700	594,100
Ending Cash Balance				697,200	729,700	717,900	663,200
Prior Year Encumbrances as of June 30				0	0	0	0
Current Year Encumbrances as of June 30				0	2,400	27,700	0
Current Year Reappropriation				0	0	0	0
Borrowing Limit				0	0	0	0
Ending Free Fund Balance				697,200	727,300	690,200	663,200
Budgetary Basis Expenditures (Current Year Cash Expenditures + Current Year Encumbrances)				477,300	496,000	605,400	594,100
Outstanding Loans (if this fund is part of a loan program)							

Note: Updated by LSO to reflect Governor's Recommendation; HB438 Second Regular Session-2010 changed the annual fee for transportation of hazardous materials to a flat rate of \$10 (§49-2203) effective 07/01/10. Previously, fees were \$3 if purchased at time of registration or renewal or \$5 if purchased any time thereafter. ITD retains \$2 of every \$10 registration.

FORM B12: ANALYSIS OF FUND BALANCES				Request for Fiscal Year :		2018	
Agency/Department:		Idaho State Police		Agency Number:		330	
Original Request Date:		September 1, 2016		or Revision Request Date:		Page: 28 of 337	

Sources and Uses: The annual access and usage fees charged each department or agency participating in the law enforcement telecommunications network are set by the telecommunications board. All access and usage fees collected are paid into the fund (§19-5202). Moneys are used to pay salaries and operating expenses required to operate the program.

FUND NAME:	Idaho Law Enforcement Telecommunications Fund	FUND CODE:	0275-00	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
Beginning Free Fund Balance				647,700	596,500	789,200	1,256,200	1,240,100
Encumbrances as of July 1				26,400	28,100	212,800	247,900	0
Reappropriations (Legislative Carryover)				0	0	0	0	0
Beginning Cash Balance				674,100	624,600	1,002,000	1,504,100	1,240,100
Revenues (from Form B-11)				898,400	1,358,000	1,640,100	1,638,100	1,638,100
Non-Revenue Receipts				(2,300)	113,400	(1,300)	0	0
Transfers in from (Fund Title):		Fund or Reference:		0	0	0	0	0
Transfers in from (Fund Title):		Fund or Reference:		0	0	0	0	0
Transfers in from (Fund Title):		Fund or Reference:		0	0	0	0	0
Total Available for Year				1,570,200	2,096,000	2,640,800	3,142,200	2,878,200
Transfers out to (Fund Title):		Fund or Reference:		0	0	0	0	0
Transfers out to (Fund Title):		Fund or Reference:		0	0	0	0	0
Non-Expenditure Disbursements				0	102,200	(6,300)	0	0
Cash Expenditures for Prior Year Encumbrances				0	28,100	212,800	247,900	0
Original Appropriation				1,111,300	1,623,700	1,381,200	1,654,200	1,463,500
Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
Non-cogs, Receipts to Appropriation, Board of Examiners Reduction, Governor's Holdback				0	0	0	0	0
Reversions				(164,000)	(447,200)	(203,100)	0	0
Current Year Reappropriation				0	0	0	0	0
Reserve for Current Year Encumbrances				(1,700)	(212,800)	(247,900)	0	0
Current Year Cash Expenditures				945,600	963,700	930,200	1,654,200	1,463,500
Ending Cash Balance				624,600	1,002,000	1,504,100	1,240,100	1,414,700
Prior Year Encumbrances as of June 30				26,400	0	0	0	0
Current Year Encumbrances as of June 30				1,700	212,800	247,900	0	0
Current Year Reappropriation				0	0	0	0	0
Borrowing Limit				0	0	0	0	0
Ending Free Fund Balance				596,500	789,200	1,256,200	1,240,100	1,414,700
Budgetary Basis Expenditures (Current Year Cash Expenditures + Current Year Encumbrances)				947,300	1,176,500	1,178,100	1,654,200	1,463,500
Outstanding Loans (if this fund is part of a loan program)								

Note: Updated by LSO to reflect Governor's Recommendation

FORM B12: ANALYSIS OF FUND BALANCES				Request for Fiscal Year :		2018	
Agency/Department:		Idaho State Police		Agency Number:		330	
Original Request Date:		September 1, 2016		or Revision Request Date:		Page: 30 of 337	

Sources and Uses: Includes moneys received from the federal government for various activities and programs.								
FUND NAME:	Federal Grant Fund	FUND CODE:	0348-00	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
Beginning Free Fund Balance				1,147,300	1,961,600	826,300	1,959,000	2,705,300
Encumbrances as of July 1				338,400	627,100	1,011,800	182,600	0
Reappropriations (Legislative Carryover)				0	0	0	0	0
Beginning Cash Balance				1,485,700	2,588,700	1,838,100	2,141,600	2,705,300
Revenues (from Form B-11)				8,078,200	5,626,000	6,267,400	9,574,900	8,421,500
Non-Revenue Receipts				(118,900)	73,200	50,800	0	0
Transfers in from (Fund Title):		Idle Pool Loss (supplemental)	Fund or Reference: HB403	0	0	16,400	0	0
Transfers in from (Fund Title):			Fund or Reference:	0	0	0	0	0
Transfers in from (Fund Title):			Fund or Reference:	0	0	0	0	0
Total Available for Year				9,445,000	8,287,900	8,172,700	11,716,500	11,126,800
Transfers out to (Fund Title):			Fund or Reference:	0	0	0	0	0
Transfers out to (Fund Title):			Fund or Reference:	0	0	0	0	0
Non-Expenditure Disbursements				3,800	5,000	8,200	0	0
Cash Expenditures for Prior Year Encumbrances				338,400	235,900	961,500	182,600	0
Original Appropriation				8,635,900	8,106,800	8,359,300	8,732,700	8,209,000
Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
Non-cogs, Receipts to Appropriation, Board of Examiners Reduction, Governor's Holdback				101,800	368,000	69,300	95,900	95,900
Reversions				(1,596,500)	(1,645,300)	(3,234,900)	0	0
Current Year Reappropriation				0	0	0	0	0
Reserve for Current Year Encumbrances				(627,100)	(620,600)	(132,300)	0	0
Current Year Cash Expenditures				6,514,100	6,208,900	5,061,400	8,828,600	8,304,900
Ending Cash Balance				2,588,700	1,838,100	2,141,600	2,705,300	2,821,900
Prior Year Encumbrances as of June 30				0	391,200	50,300	0	0
Current Year Encumbrances as of June 30				627,100	620,600	132,300	0	0
Current Year Reappropriation				0	0	0	0	0
Borrowing Limit				0	0	0	0	0
Ending Free Fund Balance				1,961,600	826,300	1,959,000	2,705,300	2,821,900
Budgetary Basis Expenditures (Current Year Cash Expenditures + Current Year Encumbrances)				7,141,200	6,829,500	5,193,700	8,828,600	8,304,900
Outstanding Loans (if this fund is part of a loan program)								
<u>Note:</u> Updated by LSO to reflect Governor's Recommendation								

FORM B12: ANALYSIS OF FUND BALANCES				Request for Fiscal Year :		2018	
Agency/Department:		Idaho State Police		Agency Number:		330	
Original Request Date:		September 1, 2016		or Revision Request Date:		Page: 31 of 337	

Sources and Uses: Includes: a \$200,000 transfer from Department of Education's share of a 5% tax on the wholesale price of tobacco products to increase toxicology lab capacity, primarily for drug testing of juveniles (§63-2552A); payment for capitol mall security; receipts from trainees at POST; fingerprint fees; wine shippers registration and renewal fees; and non-government funded contracts for overtime and mileage reimbursement to provide law enforcement and traffic safety services. Funds are used towards maintaining the programs previously identified.

FUND NAME:	Miscellaneous Revenue Fund	FUND CODE:	0349-00	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
Beginning Free Fund Balance				1,462,200	2,826,300	4,048,700	5,113,000	4,313,700
Encumbrances as of July 1				10,600	19,800	149,300	147,400	0
Reappropriations (Legislative Carryover)				0	0	0	0	0
Beginning Cash Balance				1,472,800	2,846,100	4,198,000	5,260,400	4,313,700
Revenues (from Form B-11)				3,325,200	3,399,200	3,088,700	3,088,700	3,088,700
Non-Revenue Receipts				(54,500)	(2,600)	(14,600)	0	0
Transfers in from (Fund Title): State Tax Comm-ABC Wine Permits Fund or Reference:				3,700	2,700	3,100	3,200	3,200
Transfers in from (Fund Title): Dept of Education-Fingerprints Fund or Reference:				548,600	561,000	754,800	657,900	657,900
Transfers in from (Fund Title): Dept of Lands-Fingerprints Fund or Reference:				1,900			0	0
Total Available for Year				5,297,700	6,806,400	8,030,000	9,010,200	8,063,500
Transfers out to (Fund Title): Fund or Reference:				0	0	0	0	0
Transfers out to (Fund Title): Fund or Reference:				0	0	0	0	0
Non-Expenditure Disbursements				18,400	29,500	15,000	22,300	22,300
Cash Expenditures for Prior Year Encumbrances				10,600	19,800	149,300	147,400	0
Original Appropriation				2,909,400	2,960,500	3,064,800	4,526,800	3,250,200
Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
Non-cogs, Receipts to Appropriation, Board of Examiners Reduction, Governor's Holdback				0	0	0	0	0
Reversions				(467,000)	(252,100)	(312,100)	0	0
Current Year Reappropriation				0	0	0	0	0
Reserve for Current Year Encumbrances				(19,800)	(149,300)	(147,400)	0	0
Current Year Cash Expenditures				2,422,600	2,559,100	2,605,300	4,526,800	3,250,200
Ending Cash Balance				2,846,100	4,198,000	5,260,400	4,313,700	4,791,000
Prior Year Encumbrances as of June 30				0	0	0	0	0
Current Year Encumbrances as of June 30				19,800	149,300	147,400	0	0
Current Year Reappropriation				0	0	0	0	0
Borrowing Limit				0	0	0	0	0
Ending Free Fund Balance				2,826,300	4,048,700	5,113,000	4,313,700	4,791,000
Budgetary Basis Expenditures (Current Year Cash Expenditures + Current Year Encumbrances)				2,442,400	2,708,400	2,752,700	4,526,800	3,250,200
Outstanding Loans (if this fund is part of a loan program)								

Note: Updated by LSO to reflect Governor's Recommendation

Division of Idaho State Police

FY 2017 JFAC Action

	FTP	Gen	Ded	Fed	Total
FY 2016 Original Appropriation	494.00	25,597,800	29,153,300	8,101,900	62,853,000
Supplementals					
1. Restore Bryne JAG/Idle Pool Loss	0.00	16,400	0	0	16,400
8. Trailer to H343	0.00	0	580,000	0	580,000
Rescissions					
1. ISP Absorb Byrne JAG/Idle Pool Loss	0.00	(16,400)	0	0	(16,400)
Cash Transfers & Adjustments	0.00	(16,400)	(486,000)	0	(502,400)
FY 2016 Total Appropriation	494.00	25,581,400	29,247,300	8,101,900	62,930,600
Noncognizable Funds and Transfers	0.00	0	6,700	0	6,700
Expenditure Adjustments	1.34	0	0	0	0
FY 2016 Estimated Expenditures	495.34	25,581,400	29,254,000	8,101,900	62,937,300
Removal of One-Time Expenditures	0.00	(3,546,900)	(486,000)	(470,900)	(4,503,800)
Base Adjustments	0.00	0	(1,300)	0	(1,300)
FY 2017 Base	495.34	22,034,500	28,766,700	7,631,000	58,432,200
Benefit Costs	0.00	253,000	314,400	26,200	593,600
Replacement Items	0.00	2,414,900	496,200	260,400	3,171,500
Statewide Cost Allocation	0.00	40,600	37,700	400	78,700
27th Payroll	0.00	580,100	671,200	50,600	1,301,900
Change in Employee Compensation	0.00	482,200	480,700	84,300	1,047,200
FY 2017 Program Maintenance	495.34	25,805,300	30,766,900	8,052,900	64,625,100
Line Items					
1. Personnel Cost Realignment	0.00	0	558,100	0	558,100
2. RCC Console & Recorder Systems	0.00	298,900	669,000	0	967,900
3. RCC Retention Pay Plan	0.00	179,000	0	0	179,000
4. RCC Staff	4.00	257,000	0	0	257,000
5. Forensic Services Staff	3.00	252,500	4,700	0	257,200
6. District 5 Move & Furnishings	0.00	0	190,800	2,400	193,200
7. Investigations Officers	2.00	318,800	0	0	318,800
8. Attorney General Paralegal	0.00	0	0	0	0
9. Maintenance Contracts	0.00	0	42,000	0	42,000
10. Fleet Software	0.00	0	0	0	0
11. UCR/NIBRS System Replacement	0.00	0	1,400,000	0	1,400,000
12. HIDTA Federal Grant	0.00	0	0	200,000	200,000
13. Surveillance Equipment	0.00	0	0	60,000	60,000
14. IDL: Public Safety Communication Fees	0.00	4,800	0	0	4,800
15. ISAC Federal Grant	0.00	0	0	160,000	160,000
16. H528: Sexual Assault Kit Evidence	3.00	222,300	0	0	222,300
17. Tobacco Compliance Checks	0.00	0	94,000	0	94,000
MD: Public Safety Communication Fees	0.00	13,900	0	0	13,900
FY 2017 Total	507.34	27,352,500	33,725,500	8,475,300	69,553,300
Chg from FY 2016 Orig Approp.	13.34	1,754,700	4,572,200	373,400	6,700,300
% Chg from FY 2016 Orig Approp.	2.7%	6.9%	15.7%	4.6%	10.7%

Division of Idaho State Police

Analyst: Hoskins

Historical Summary

OPERATING BUDGET	FY 2016 Total App	FY 2016 Actual	FY 2017 Approp	FY 2018 Request	FY 2018 Gov Rec
BY PROGRAM					
Director's Office	2,509,400	2,483,900	2,705,800	2,651,800	2,614,800
Executive Protection	540,700	466,300	571,600	581,500	573,600
Investigations	9,109,900	8,383,200	10,129,400	9,757,200	9,664,100
Patrol	36,219,600	33,882,700	39,027,100	40,783,000	40,390,700
Law Enforcement Programs	2,256,600	2,050,900	2,345,700	2,316,300	2,299,400
Support Services	7,224,900	6,879,900	8,932,100	7,713,400	7,754,800
Forensic Services	5,069,500	4,913,700	5,841,600	6,016,200	6,063,100
Total:	62,930,600	59,060,600	69,553,300	69,819,400	69,360,500
BY FUND CATEGORY					
General	25,581,400	25,780,100	27,352,500	30,167,100	29,501,500
Dedicated	29,247,300	28,162,200	33,725,500	31,728,200	31,907,400
Federal	8,101,900	5,118,300	8,475,300	7,924,100	7,951,600
Total:	62,930,600	59,060,600	69,553,300	69,819,400	69,360,500
Percent Change:		(6.1%)	17.8%	0.4%	(0.3%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	43,701,600	40,878,500	48,247,800	49,535,700	49,081,900
Operating Expenditures	12,691,100	11,934,800	13,560,600	14,823,500	14,818,400
Capital Outlay	3,662,200	4,479,600	4,865,500	2,784,800	2,784,800
Trustee/Benefit	2,781,700	1,673,700	2,785,400	2,675,400	2,675,400
Lump Sum	94,000	94,000	94,000	0	0
Total:	62,930,600	59,060,600	69,553,300	69,819,400	69,360,500
Full-Time Positions (FTP)	494.00	494.00	507.34	517.34	516.34

Division Description

Director's Office: Provides administrative and policy support to the entire department. Included within this program are the director's office, legal services, human resources, financial services, and procurement.

Executive Protection: Provides protection for Idaho's Governor and First Lady. Currently, two officers are assigned to escort and protect them at all events while they are representing Idaho. It also provides protection to the Legislature during session, Supreme Court security, and officer support for Capitol mall security.

Investigations: Provides drug enforcement, internal police and governmental investigation.

Patrol: Responsible for the protection of life and property on Idaho's highways; provision of accident investigations and assistance to the motoring public and all law enforcement agencies in Idaho; fleet management; and training.

Law Enforcement Programs: Includes the Alcohol Beverage Control function which administers the alcohol beverage laws of the state relating to licensing and compliance.

Support Services: Includes the criminal identification section which provides wanted persons and stolen property information to law enforcement in the field; maintains sex offender and other registries; and supports information systems.

Forensic Services: Assists law enforcement agencies through evidence gathering, laboratory examinations, analysis and training; performs DNA analysis; and maintains the Combined DNA Index System (CODIS) database.

Division of Idaho State Police

Analyst: Hoskins

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2017 Original Appropriation	507.34	27,352,500	69,553,300	507.34	27,352,500	69,553,300
Noncognizable Funds and Transfers	0.00	0	810,100	0.00	0	810,100
FY 2017 Estimated Expenditures	507.34	27,352,500	70,363,400	507.34	27,352,500	70,363,400
Removal of One-Time Expenditures	0.00	(3,192,800)	(8,285,600)	0.00	(3,192,800)	(8,285,600)
Base Adjustments	0.00	0	0	0.00	0	0
FY 2018 Base	507.34	24,159,700	62,077,800	507.34	24,159,700	62,077,800
Benefit Costs	0.00	273,800	620,900	0.00	193,000	437,800
Inflationary Adjustments	0.00	600	600	0.00	600	600
Replacement Items	0.00	2,925,500	3,560,500	0.00	2,925,500	3,560,500
Statewide Cost Allocation	0.00	59,500	2,700	0.00	59,500	2,700
Annualizations	0.00	0	5,000	0.00	0	5,000
Change in Employee Compensation	0.00	168,000	356,100	0.00	505,100	1,080,200
FY 2018 Program Maintenance	507.34	27,587,100	66,623,600	507.34	27,843,400	67,164,600
1. Commissioned Officer Retention Plan	0.00	872,200	956,200	0.00	0	0
2. D3 Patrol Lieutenant	0.00	203,100	203,100	0.00	205,500	205,500
3. ISP Specialists	3.00	558,200	558,200	3.00	564,000	564,000
4. Sergeant & Trooper	2.00	419,200	419,200	2.00	421,000	421,000
5. IT Information System Techs	2.00	146,400	146,400	2.00	148,600	148,600
6. Instrument Maintenance	0.00	32,000	32,000	0.00	32,000	32,000
7. Conducted Energy Devices	0.00	0	292,400	0.00	0	292,400
8. Advanced Malware Protection	0.00	24,400	24,400	0.00	24,400	24,400
9. ABC Technical Records Specialist 2	1.00	0	56,400	1.00	0	57,300
10. BCI Office Specialist 2	1.00	0	47,400	1.00	0	48,000
11. Digital Imaging	0.00	0	102,000	0.00	0	102,000
12. Buyer Position	1.00	63,800	63,800	0.00	0	0
13. DNA Collection	0.00	183,500	183,500	0.00	183,500	183,500
14. Dispatchers – Rule of 80	0.00	0	0	0.00	1,900	6,400
Cybersecurity Insurance	0.00	77,200	110,800	0.00	77,200	110,800
Budget Law Exceptions	0.00	0	0	0.00	0	0
FY 2018 Total	517.34	30,167,100	69,819,400	516.34	29,501,500	69,360,500
Change from Original Appropriation	10.00	2,814,600	266,100	9.00	2,149,000	(192,800)
% Change from Original Appropriation		10.3%	0.4%		7.9%	(0.3%)

Division of Idaho State Police

Analyst: Hoskins

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2017 Original Appropriation					
	507.34	27,352,500	33,725,500	8,475,300	69,553,300

Noncognizable Funds and Transfers

Current year expenditure adjustments include various transfers within fund sources and among programs due to reallocation of Project CHOICE funding. Also included is a Millennium Fund lump sum reallocation of \$94,000 to operating expenditures within Law Enforcement Programs; and the shift of 0.25 FTP from the Miscellaneous Revenue Fund to the General Fund to reflect actual personnel cost appropriation within Support Services. Further, a noncognizable fund adjustment includes \$800,000 in one-time capital outlay from the Federal Grant Fund within the Forensics Program to purchase two liquid chromatography tandem mass spectrometry instruments (LC/MS/MS instruments) to perform qualitative and quantitative toxicology testing. The source of the funds is a Highway Safety Grant passed through the Idaho Transportation Department from the U.S. Department of Transportation. The maintenance costs associated with the instruments, which amount to \$32,000 per year, are requested in line item 6 herein.

Agency Request	0.00	0	10,100	800,000	810,100
Governor's Recommendation	0.00	0	10,100	800,000	810,100

FY 2017 Estimated Expenditures

Agency Request	507.34	27,352,500	33,735,600	9,275,300	70,363,400
Governor's Recommendation	507.34	27,352,500	33,735,600	9,275,300	70,363,400

Removal of One-Time Expenditures

Agency Request	0.00	(3,192,800)	(3,556,300)	(1,536,500)	(8,285,600)
Governor's Recommendation	0.00	(3,192,800)	(3,556,300)	(1,536,500)	(8,285,600)

Base Adjustments

Ongoing base adjustments include restoration of current year expenditure adjustments; and various transfers within fund sources and among programs due to reallocation of Project CHOICE funding. Other ongoing base adjustments include the transfer of \$140,000 in unobligated appropriation from the Federal Grant Fund in the Patrol Program to be used for the High Intensity Drug Trafficking Area (HIDTA) program in the Investigations Program. FTP adjustments shift 1.00 vacant FTP from the Federal Grant Fund to the Law Enforcement Fund and then transfer it from Patrol to Support Services to be used as an IT position; and 0.25 FTP from the Miscellaneous Revenue Fund to the General Fund to reflect the actual personnel cost appropriation within Support Services.

Agency Request	0.00	0	0	0	0
Recommended by the Governor.					
Governor's Recommendation	0.00	0	0	0	0

FY 2018 Base

Agency Request	507.34	24,159,700	30,179,300	7,738,800	62,077,800
Governor's Recommendation	507.34	24,159,700	30,179,300	7,738,800	62,077,800

Benefit Costs

Employer-paid benefit changes including a 10% increase (or \$1,220 per eligible FTP) for health insurance, bringing the total annual cost to \$13,460 per FTP, and adjustments in workers' compensation that vary by agency.

Agency Request	0.00	273,800	324,200	22,900	620,900
The Governor recommends \$13,100 per eligible FTP for health insurance, an increase of \$860 or 7%, and proposes to reduce the health insurance benefit from 30 to six months for employees on disability status.					
Governor's Recommendation	0.00	193,000	228,700	16,100	437,800

Inflationary Adjustments

Inflationary adjustments include \$600 from the General Fund to cover the 3% contractual increase for ISP's share of the negotiated rent increase for Public Safety Communication sites located on endowment lands.

Agency Request	0.00	600	0	0	600
Governor's Recommendation	0.00	600	0	0	600

Division of Idaho State Police

Analyst: Hoskins

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Replacement Items					
Requested replacement items include \$636,100 for vehicle services; \$140,100 for office equipment; \$62,600 for personal computer software; \$190,100 for personal computer hardware; \$6,500 for server and storage hardware; \$24,200 for peripheral equipment; \$124,300 for safety supplies; \$245,900 for server and storage hardware; \$1,968,300 for automobiles and light trucks; \$30,000 for small motorized equipment; \$5,000 for law enforcement equipment; and \$127,400 for medical and lab equipment. Of the total amount requested, \$2,925,500 is from the General Fund, \$11,200 is from the Alcohol Beverage Control Fund, \$373,200 is from the Law Enforcement Fund; \$116,000 is from the Hazardous Materials/Waste Enforcement Fund, \$7,700 is from the ILETS Fund, \$111,200 is from the Federal Grant Fund, and \$15,700 is from the Miscellaneous Revenue Fund.					
Agency Request	0.00	2,925,500	523,800	111,200	3,560,500
Governor's Recommendation	0.00	2,925,500	523,800	111,200	3,560,500
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management fees will increase by \$34,100, State Controller fees will decrease by \$18,100, Attorney General fees will decrease by \$13,200, and State Treasurer fees will decrease by \$100, for a net increase of \$2,700.					
Agency Request	0.00	59,500	(59,500)	2,700	2,700
Governor's Recommendation	0.00	59,500	(59,500)	2,700	2,700
Annualizations					
Annualizations include \$5,000 in ongoing operating expenditures from the Drug & DWUI Enforcement Donation Fund for maintenance of Qualtrax, the software that tracks all lab quality documents, including training programs, analytical methods, and the system quality manual. Two months of maintenance costs were requested and funded for FY 2017 with the expectation that the remaining ten months would be requested as an annualization for FY 2018.					
Agency Request	0.00	0	5,000	0	5,000
Governor's Recommendation	0.00	0	5,000	0	5,000
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	168,000	159,300	28,800	356,100
<i>The Governor recommends a 3% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions. The Governor recommends the pay structure for state employees be moved by 3% and includes \$19,700 for that purpose.</i>					
Governor's Recommendation	0.00	505,100	492,900	82,200	1,080,200
FY 2018 Program Maintenance					
Agency Request	507.34	27,587,100	31,132,100	7,904,400	66,623,600
Governor's Recommendation	507.34	27,843,400	31,370,200	7,951,000	67,164,600

Division of Idaho State Police

Analyst: Hoskins

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
1. Commissioned Officer Retention Plan		Investigations, Patrol, LEP, Executive Protection			
Idaho State Police (ISP) requests a total of \$956,200 in ongoing personnel costs to address high turnover rates among commissioned officers, which include troopers, specialists, sergeants, lieutenants, captains, and majors. Over the last five years, ISP has lost 59 of 293 commissioned officers to voluntary resignations, not including retirements. With regard to troopers in particular, 57% have less than five years of experience with ISP. According to ISP, competing agencies (e.g., Ada County Sheriff's Office, Boise Police Department, Meridian Police Department, Spokane Police Department, Montana Highway Patrol, and Washington State Police) actively and openly recruit ISP officers. On average, these competing agencies' starting rates are \$21.89 per hour, compared to ISP's \$19.48 per hour. ISP's goal is to raise its starting hourly rate for troopers to \$21.82 per hour, which is 78% of policy. By rank, the retention plan would provide increases, depending on compa-ratios, ranging from 1% to 12% for troopers; from 4% to 9.9% for specialists; from 1.75% to 4.25% for sergeants; and 0.75% for lieutenants, captains, and majors. Of the total amount requested, \$872,200 is from the General Fund, \$34,200 is from the Alcohol Beverage Control Fund, \$12,100 is from the Idaho Law Enforcement Fund, \$14,600 is from the Hazardous Material/Waste Enforcement Fund, \$4,000 is from the Miscellaneous Revenue Fund, and \$19,100 is from the Federal Grant Fund.					
Agency Request	0.00	872,200	64,900	19,100	956,200
Not recommended by the Governor.					
Governor's Recommendation	0.00	0	0	0	0
2. D3 Patrol Lieutenant		Patrol			
This request is for \$203,100 from the General Fund to fill a vacant, unfunded FTP with a patrol lieutenant for District 3, which encompasses the southwest portion of the state. According to the agency, the current District 3 patrol lieutenant has nearly twice the workload and responsibility of his counterparts statewide. For example, the five other patrol lieutenants statewide manage an average of 21 troopers and 4 sergeants each, compared to District 3's 39 troopers and 6 sergeants. Furthermore, in each of the following categories, District 3 substantially exceeds the average of the other five districts: case numbers pulled, crashes investigated, citations issued, abandoned vehicles towed, use of force, pursuits, fleet crashes, and complaints. Of the total amount requested, \$105,000 is in ongoing personnel costs for salary and benefits; \$9,400 is in ongoing operating expenditures for cell phone data, vehicle maintenance, gasoline, e-ticket software licensing, and officer equipment/supplies; \$35,600 is in one-time operating expenditures for a smart phone, medical exams, vehicle equipment and installation, training, office equipment, software licensing, and law enforcement equipment; and \$53,100 is in one-time capital outlay for an equipped vehicle, radio equipment, and firearms.					
Agency Request	0.00	203,100	0	0	203,100
Salary increased to 80% of policy on new pay schedule and health insurance costs reduced to recommended level.					
Governor's Recommendation	0.00	205,500	0	0	205,500
3. ISP Specialists		Patrol			
ISP requests 3.00 FTP and \$558,200 from the General Fund to hire three ISP specialists to conduct fatal crash investigations and oversee accident reconstruction. ISP has recently adopted the Accreditation Commission for Traffic Accident Reconstruction (ACTAR) standard, which requires commissioned officers to demonstrate technical knowledge and expertise. According to ISP, the oversight of the reconstruction report process requires extra time and effort. Currently, three troopers each oversee reconstruction efforts in two districts each, which limits their patrol efforts. Thus, the three ISP specialists requested here would each oversee the reconstruction process in two of the six districts, freeing up the three existing troopers to focus on patrol coverage. Of the total amount requested, \$270,600 is in ongoing personnel costs for salary and benefits; \$28,100 is in ongoing operating expenditures for training, vehicle maintenance, gasoline, e-ticket software licensing, and officer equipment/supplies for all three specialists; \$100,500 is in one-time operating expenditures for medical exams, vehicle equipment and installation, training, software licenses, and law enforcement equipment; and \$159,000 is in one-time capital outlay for three equipped vehicles, radio equipment, and firearms.					
Agency Request	3.00	558,200	0	0	558,200
Salary increased to 80% of policy on new pay schedule and health insurance costs reduced to recommended level.					
Governor's Recommendation	3.00	564,000	0	0	564,000

Division of Idaho State Police

Analyst: Hoskins

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
4. Sergeant & Trooper					Patrol
<p>This line item request is for 2.00 FTP and \$419,200 from the General Fund to hire a sergeant and a trooper for ISP's drug detection K9 program. ISP currently has four drug detection K9 teams located in Coeur d'Alene, Meridian, Jerome, and Idaho Falls. Three of these were added in 2014. This request would add one team in Lewiston and one in Pocatello and result in one K9 team in each of the six districts. The sergeant position would manage the drug detection K9 program statewide, but would also serve on a team. Of the total amount requested, \$174,200 is in ongoing personnel costs for salary and benefits; \$27,400 is in ongoing operating expenditures for cell phone data, training, K9 boarding expenses, vehicle maintenance, travel, gasoline, e-ticket software licensing, K9 supplies, and officer equipment/supplies; \$75,100 is in one-time operating expenditures for a smart phone, medical exams, vehicle equipment and installation with a K9 up-fit, training, office equipment, software licensing, a kennel with a slab, fan, and light, a narcotics safe, and law enforcement equipment; and \$142,500 is in one-time capital outlay for two equipped vehicles, radio equipment, a portable kennel, two dogs, and firearms.</p>					
Agency Request	2.00	419,200	0	0	419,200
<p><i>Salary increased to 80% of policy on new pay schedule and health insurance costs reduced to recommended level.</i></p>					
Governor's Recommendation	2.00	421,000	0	0	421,000
5. IT Information System Techs					Support Services
<p>ISP requests 2.00 FTP and \$146,400 from the General Fund to hire two IT information system technicians to support the Criminal Justice Information System (CJIS). One position would be located in Coeur d'Alene and another in Pocatello. Currently a staff of three works statewide in support of ISP's server and networking infrastructure and the Idaho Public Safety and Security Information System (i.e., ILETS). According to ISP, its infrastructure has seen a significant increase in demand for networking and systems services. These positions would help meet this increase in demand. Of the total amount requested, \$123,000 is in ongoing personnel costs for salary and benefits; \$12,200 is in ongoing operating expenditures for cell phone data, training, and office supplies for each technician; and \$11,200 is in one-time operating expenditures for smart phones, office furniture, and computer equipment.</p>					
Agency Request	2.00	146,400	0	0	146,400
<p><i>Salary increased to 80% of policy on new pay schedule and health insurance costs reduced to recommended level.</i></p>					
Governor's Recommendation	2.00	148,600	0	0	148,600
6. Instrument Maintenance					Forensic Services
<p>The agency requests \$32,000 in ongoing operating expenditures for maintenance costs associated with the liquid chromatography tandem mass spectrometry instruments (LC/MS/MS instruments) which were approved by the Division of Financial Management as a noncognizable fund adjustment, and reflected herein. Maintenance costs associated with the instruments amount to \$16,000 for each instrument, and are expected to include parts and labor for one preventative maintenance visit and four additional on-site visits per year.</p>					
Agency Request	0.00	32,000	0	0	32,000
Governor's Recommendation	0.00	32,000	0	0	32,000

Division of Idaho State Police

Analyst: Hoskins

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
7. Conducted Energy Devices					Patrol
<p>This request is for \$292,400 from the Law Enforcement Fund to purchase conducted energy devices (CEDs) to address subjects that are not responsive to standard arrest and restraint tactics. CEDs use a high-voltage, low-power charge of electricity to induce involuntary muscle contractions that cause temporary incapacitation. Deployment of these devices may reduce the frequency of lethal force, as well as reduce the frequency of officer injury, by preventing the escalation of police encounters. Since 2006, ISP has used lethal force five times. According to ISP, the use of less-than-lethal weapons, such as CEDs, by its officers is consistent with the findings and recommendations of the Task Force on 21st Century Policing, which was established by a federal executive order on December 18, 2014. Pursuant to the task force's recommendations, law enforcement culture should embrace a guardian mindset to build trust and legitimacy both within agencies and with the public; law enforcement agencies should proactively promote public trust by initiating positive non-enforcement activities; law enforcement agencies should have clear and comprehensive policies on the use of force (including training on the importance of de-escalation), mass demonstrations (including the appropriate use of equipment, particularly rifles and armored personnel carriers), consent before searches, gender identification, racial profiling, and performance measures; law enforcement should establish national standards for the research and development of new technology including auditory, visual, and biometric data, and less-than-lethal technology; POST boards should include mandatory crisis intervention training, which equips officers to deal with individuals in crisis or living with mental disabilities; and law enforcement agencies should also promote wellness and safety by adopting policies that require officers to wear seat belts and bullet-proof vests. Of the total amount requested, \$11,400 is in ongoing operating expenditures for smart performance cartridges; and \$281,000 is in one-time operating expenditures for 175 CEDs (\$223,400) and a four-year warranty (\$57,600).</p>					
Agency Request	0.00	0	292,400	0	292,400
Governor's Recommendation	0.00	0	292,400	0	292,400
8. Advanced Malware Protection					Support Services
<p>The agency requests \$24,400 in ongoing operating expenditures from the General Fund for the purchase of advanced malware protection to enhance the security and resiliency of the ISP network. According to the agency, there is an urgent need to enhance the security of the ISP network because many of the security and server technologies currently being used by ISP are reaching end-of-life for manufacturer support. With the ever-increasing threat of cyber-attacks, this malware protection service license will mitigate the chances of a successful attack, reduce remediation time in the event an attack is successful, and enable the agency to meet increased security demands without compromising the integrity and reliability of current ISP systems while also supporting the growing level of complexity of future systems.</p>					
Agency Request	0.00	24,400	0	0	24,400
Governor's Recommendation	0.00	24,400	0	0	24,400
9. ABC Technical Records Specialist 2					Law Enforcement Programs
<p>This line item request is for 1.00 FTP and \$56,400 from the Alcohol Beverage Control Fund to hire a technical records specialist 2 to address workload issues caused by the increasing number of alcohol license applications and renewals processed. According to the agency, these applications have increased in number from 6,330 in 2013 to over 6,700 in 2015. These renewals are currently handled by 2.00 FTP. Of the total amount requested, \$53,600 is in ongoing personnel costs for salary and benefits; and \$2,800 is in one-time operating expenditures for related office furniture and computer equipment.</p>					
Agency Request	1.00	0	56,400	0	56,400
<p><i>Salary increased to 80% of policy on new pay schedule and health insurance costs reduced to recommended level.</i></p>					
Governor's Recommendation	1.00	0	57,300	0	57,300

Division of Idaho State Police

Analyst: Hoskins

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
10. BCI Office Specialist 2					Support Services
ISP requests 1.00 FTP and \$47,400 from the Miscellaneous Revenue Fund to hire an office specialist 2 to address workload issues caused by increasing requirements for background checks. According to ISP, the workload associated with background checks has grown by approximately 32% in the past ten years due to passage of various pieces of legislation, such as H192 (2013) requiring such checks for enhanced concealed weapons permits. The position requested would assist with processing background checks, fingerprinting customers at the counter, and uploading results to customer files. Of the total amount requested, \$43,300 is in ongoing personnel costs for salary and benefits; and \$4,100 is in one-time operating expenditures for related office furniture and computer equipment. The dedicated funds requested are entirely derived from fees collected for performing background checks.					
Agency Request	1.00	0	47,400	0	47,400
<i>Salary increased to 80% of policy on new pay schedule and health insurance costs reduced to recommended level.</i>					
Governor's Recommendation	1.00	0	48,000	0	48,000
11. Digital Imaging					Support Services
This request is for \$102,000 in dedicated funds to expand the agency's digital imaging system. The system would build upon the current system used for the sex offender registry and will support retention of applicants' financial and background check information, ILETs auditing and training unit records, and administrative records. Though scanning documents for file archival is time consuming, according to the agency, staff would not have to spend time doing manual filing/retrieval. Of the total amount requested, ongoing amounts include \$4,200 in operating expenditures from the Law Enforcement Telecommunications Fund and \$4,200 in operating expenditures from the Miscellaneous Revenue Fund for annual software maintenance. One-time amounts include \$34,000 in operating expenditures and \$12,800 in capital outlay from the Law Enforcement Telecommunications Fund and \$34,000 in operating expenditures and \$12,800 in capital outlay from the Miscellaneous Revenue Fund for software, licensing, project management, training, scanners, and server storage.					
Agency Request	0.00	0	102,000	0	102,000
Governor's Recommendation	0.00	0	102,000	0	102,000
12. Buyer Position					Director's Office
ISP requests 1.00 FTP and \$63,800 from the General Fund to add a buyer position to the agency's purchasing team. According to the agency, purchasing management and operations workload routinely overwhelms staff, leading to periodic errors or tardiness of orders. In addition, ISP must now write requests for proposals for every purchase above \$10,000, as required by the Division of Purchasing. Of the total amount requested, \$58,700 in ongoing personnel costs is for salary and benefits; \$1,000 in ongoing operating expenditures is for national association membership dues, training, and office supplies; and \$4,100 in one-time operating expenditures is for computer equipment and office furniture.					
Agency Request	1.00	63,800	0	0	63,800
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
13. DNA Collection					Forensic Services
This line item request is for \$183,500 in operating expenditures from the General Fund to address the fiscal impact of proposed legislation which would ensure that DNA samples are collected from all individuals in Idaho, including those moving in from out-of-state, who are required to register as sex offenders pursuant to Sections 18-8304 and 18-8410, Idaho Code. According to the agency, there are approximately 1,535 individuals in Idaho for which DNA samples have not been collected. Furthermore, approximately 300 convicted sex offenders move to Idaho each year. The cost of processing a single DNA sample is approximately \$100. Thus, this request includes \$153,500 in one-time operating expenditures to obtain samples for those currently living in Idaho, and \$30,000 in ongoing operating expenditures to obtain samples for those who move to Idaho in the future. Separate legislation will be required.					
Agency Request	0.00	183,500	0	0	183,500
Governor's Recommendation	0.00	183,500	0	0	183,500

Division of Idaho State Police

Analyst: Hoskins

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
14. Dispatchers – Rule of 80					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends \$6,400 in ongoing personnel costs to cover the employer's portion of a proposed change from the Rule of 90 to the Rule of 80 for ISP's dispatchers. The Rule of 80 would entitle these staff to an unreduced retirement allowance once their years of service plus their age equals 80. Of the total amount recommended, \$1,900 is from the General Fund, \$3,600 is from the Law Enforcement Fund, and \$900 is from the Project Choice Fund. Separate legislation will be required.</i>					
Governor's Recommendation	0.00	1,900	4,500	0	6,400

Cybersecurity Insurance

Risk Management in the Department of Administration is acquiring \$25 million of cybersecurity liability insurance for state government. The coverage began on December 1, 2016, and the one-time cost of \$330,000 for FY 2017 will be spread amongst agencies, with an additional \$903,300 requested as ongoing for FY 2018. Of the total for FY 2018, \$333,300 is to build a premium reserve fund for future deductibles, and \$570,000 will be for the premium.

Agency Request	0.00	77,200	33,000	600	110,800
<i>The Governor recommends all funding be ongoing.</i>					
Governor's Recommendation	0.00	77,200	33,000	600	110,800

Budget Law Exceptions

The agency requests the following legislative intent language to be included in its FY 2018 appropriation bill:

There is hereby appropriated and the State Controller shall transfer in accordance with Section 63-2552A(3), Idaho Code, on July 1, 2017, or as soon thereafter as practicable, \$200,000 from the Public School Income Fund to the Idaho State Police Miscellaneous Revenue Fund for the purpose of increasing toxicology lab capacity in Forensic Services.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2018 Total					
Agency Request	517.34	30,167,100	31,728,200	7,924,100	69,819,400
Governor's Recommendation	516.34	29,501,500	31,907,400	7,951,600	69,360,500
Agency Request					
Change from Original App	10.00	2,814,600	(1,997,300)	(551,200)	266,100
% Change from Original App	2.0%	10.3%	(5.9%)	(6.5%)	0.4%
Governor's Recommendation					
Change from Original App	9.00	2,149,000	(1,818,100)	(523,700)	(192,800)
% Change from Original App	1.8%	7.9%	(5.4%)	(6.2%)	(0.3%)

Division of Idaho State Police: FY 2018 Replacement Items

Replacement Items	Avg Cost Per Unit	Quantity in Stock	Quantity Requested	Total Request	Gov Rec Quantity	Total Gov Rec
Ballistic Vests	\$1,110	262	112	\$124,300	112	\$124,300
Computer Hardware	\$7,000	16	4	\$28,000	4	\$28,000
Desktop Software	\$408	495	154	\$62,600	154	\$62,600
Desktops & Laptops	\$1,300	429	132	\$162,100	132	\$162,100
Forklift	\$30,000	1	1	\$30,000	1	\$30,000
Glock .45 Pistol	\$500	218	10	\$5,000	10	\$5,000
Instrument & Maintenance	\$127,400	14	1	\$127,400	1	\$127,400
Monitors/Printers	\$808	339	63	\$24,200	63	\$24,200
Motorcycle 50,000 Miles	\$31,774	7	2	\$63,500	2	\$63,500
Office Equipment	\$717	452	394	\$140,100	394	\$140,100
Sedan (Avg Miles 95,300)	\$40,268	185	33	\$1,328,800	33	\$1,328,800
Server & Storage Hardware	\$1,300	5	5	\$6,500	5	\$6,500
Servers/Switches	\$10,817	25	22	\$245,900	22	\$245,900
SUV (Avg Miles 95,300)	\$41,735	119	7	\$323,600	7	\$323,600
Truck (Avg Miles 95,300)	\$35,755	24	7	\$252,400	7	\$252,400
Vehicle Equipment & Installation	\$6,339	577	101	\$636,100	101	\$636,100
Total				\$3,560,500		\$3,560,500

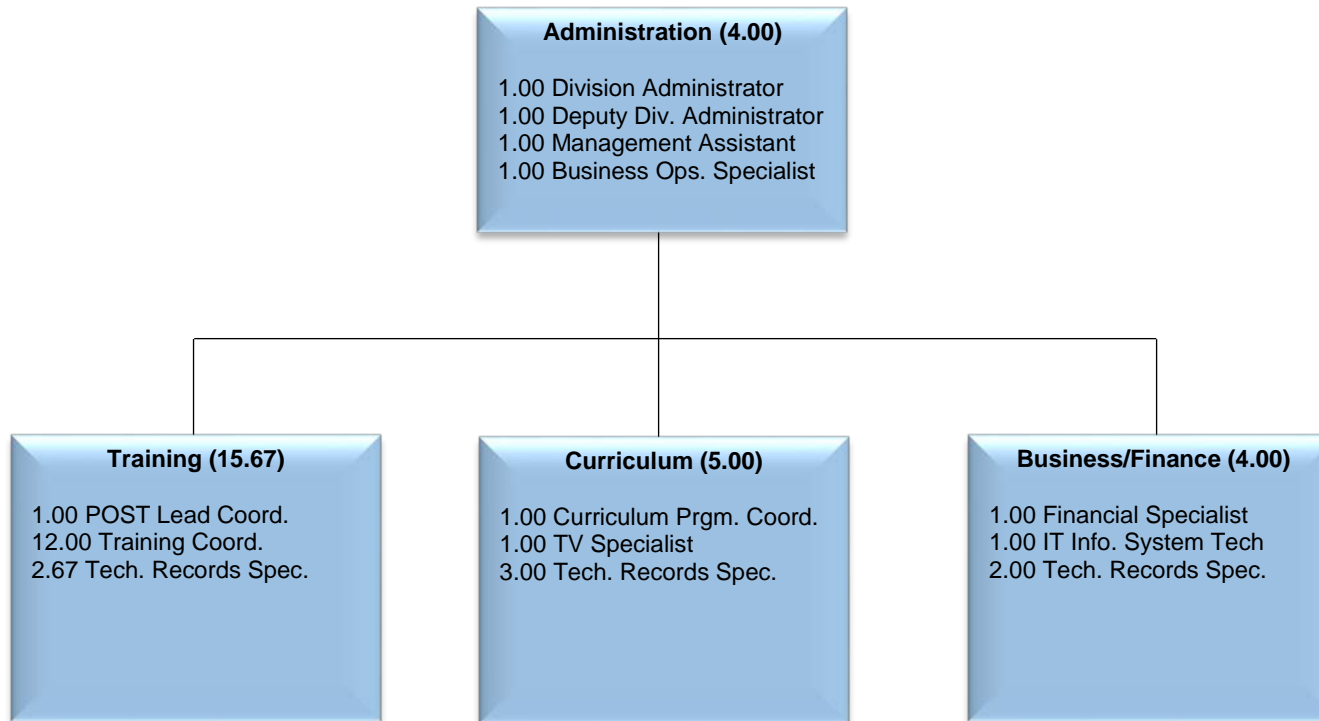
By Fund Source	Agency Request	Gov Rec
General Fund	\$2,925,500	\$2,925,500
Alcohol Beverage Control Fund	\$11,200	\$11,200
Idaho Law Enforcement Fund	\$373,200	\$373,200
Hazardous Materials/Waste Fund	\$116,000	\$116,000
Idaho Law Enforcement Telecommunications Fund	\$7,700	\$7,700
Miscellaneous Revenue Fund	\$15,700	\$15,700
Federal Grant Fund	\$111,200	\$111,200
Total	\$3,560,500	\$3,560,500

POST Academy

Agency Profile

Analyst: Hoskins

Organizational Chart



28.67 FTP

POST Academy

Analyst: Hoskins

FY 2016 Actual Expenditures by Division

			FTP	PC	OE	CO	T/B	LS	Total
0.30	FY 2016 Original Appropriation								
0264-01	Ded	0.00	96,500	2,000	0	0	0	0	98,500
0272-00	Ded	28.00	2,094,900	1,861,600	60,400	105,900	0	0	4,122,800
0349-00	Ded	0.00	0	29,000	0	0	0	0	29,000
0348-00	Fed	0.00	36,200	221,200	0	0	0	0	257,400
Totals:		28.00	2,227,600	2,113,800	60,400	105,900	0	0	4,507,700
1.00	FY 2016 Total Appropriation								
0264-01	Ded	0.00	96,500	2,000	0	0	0	0	98,500
0272-00	Ded	28.00	2,094,900	1,861,600	60,400	105,900	0	0	4,122,800
0349-00	Ded	0.00	0	29,000	0	0	0	0	29,000
0348-00	Fed	0.00	36,200	221,200	0	0	0	0	257,400
Totals:		28.00	2,227,600	2,113,800	60,400	105,900	0	0	4,507,700
1.31	Net Transfer Between Programs								
0264-01	Ded	0.00	(6,700)	0	0	0	0	0	(6,700)
Totals:		0.00	(6,700)	0	0	0	0	0	(6,700)
1.61	Reverted Appropriation								
0264-01	Ded	0.00	(1,700)	0	0	0	0	0	(1,700)
0272-00	Ded	0.00	(197,600)	(244,100)	(4,300)	0	0	0	(446,000)
0349-00	Ded	0.00	0	(29,000)	0	0	0	0	(29,000)
0348-00	Fed	0.00	(15,500)	(166,500)	0	0	0	0	(182,000)
Totals:		0.00	(214,800)	(439,600)	(4,300)	0	0	0	(658,700)
2.00	FY 2016 Actual Expenditures								
0264-01	Ded	0.00	88,100	2,000	0	0	0	0	90,100
Idaho Law Enforcement (Project Choice)			88,100	2,000	0	0	0	0	90,100
0272-00	Ded	28.00	1,897,300	1,617,500	56,100	105,900	0	0	3,676,800
Peace Officers Training			1,897,300	1,617,500	56,100	105,900	0	0	3,676,800
0349-00	Ded	0.00	0	0	0	0	0	0	0
Miscellaneous Revenue			0	0	0	0	0	0	0
0348-00	Fed	0.00	20,700	54,700	0	0	0	0	75,400
Federal Grant			20,700	54,700	0	0	0	0	75,400
Totals:		28.00	2,006,100	1,674,200	56,100	105,900	0	0	3,842,300
Difference: Actual Expenditures minus Total Appropriation									
0264-01	Ded		(8,400)	0	0	0	0	0	(8,400)
Idaho Law Enforcement (Project Choice)			(8.7%)	0.0%	N/A	N/A	N/A	N/A	(8.5%)
0272-00	Ded		(197,600)	(244,100)	(4,300)	0	0	0	(446,000)
Peace Officers Training			(9.4%)	(13.1%)	(7.1%)	0.0%	N/A	N/A	(10.8%)
0349-00	Ded		0	(29,000)	0	0	0	0	(29,000)
Miscellaneous Revenue			N/A	(100.0%)	N/A	N/A	N/A	N/A	(100.0%)
0348-00	Fed		(15,500)	(166,500)	0	0	0	0	(182,000)
Federal Grant			(42.8%)	(75.3%)	N/A	N/A	N/A	N/A	(70.7%)
Difference From Total Approp			(221,500)	(439,600)	(4,300)	0	0	0	(665,400)
Percent Diff From Total Approp			(9.9%)	(20.8%)	(7.1%)	0.0%	N/A	N/A	(14.8%)

FORM B12: ANALYSIS OF FUND BALANCES				Request for Fiscal Year : 2018	
Agency/Department:		Idaho State Police		Agency Number: 330	
Original Request Date:		September 1, 2016		Page: 24 of 337	
<p>Sources and Uses: The fund is created in § 19-5116, Idaho Code. Revenue is derived from a \$15 court fee for felonies, misdemeanors, infractions, or any minor traffic, conservation, or ordinance violation (§31-3201B); a portion of all civil fees and court fees on traffic infractions (§31-3201A and §19-4705 (c)-(h)); misdemeanor probation fees (§31-3201D(2)); and dormitory fees, tuition from self-sponsored students, nonrefundable processing fees, and refunds from officers that quit law enforcement prior to the end of their agreement (§§ 19-5116(b)(c)). Funds are to be used for: training peace officers, county detention officers, and self-sponsored students; personnel costs, operating expenditures, and capital outlay related thereto; and aiding approved peace officer training programs or county detention officer programs certified as having met the standards established by the peace officer standards and training council (§ 19-5116(a)). Revenue received from misdemeanor probation fees are to be used specifically for the purpose of providing basic training, continuing education, and certification of public and private misdemeanor probation officers (§ 19-5116(f)). If the fiscal year-end balance attributable to fees exceeds \$1,000,000, the excess reverts to the General Fund (§ 19-5116(e)).</p>					
FUND NAME:	Peace Officers Standards and Training Fund	FUND CODE:	0272-00	FY 2014 Actual	FY 2015 Actual
				FY 2016 Actual	FY 2017 Estimate
				FY 2018 Estimate	
Beginning Free Fund Balance				897,800	859,800
Encumbrances as of July 1				218,200	175,200
Reappropriations (Legislative Carryover)				0	0
Beginning Cash Balance				1,116,000	1,035,000
Revenues (from Form B-11)				3,818,100	3,712,800
Non-Revenue Receipts				3,300	10,500
Transfers in from (Fund Title):				0	0
Transfers in from (Fund Title):				0	0
Transfers in from (Fund Title):				0	0
Total Available for Year				4,937,400	4,758,300
Transfers out to (Fund Title):				0	0
Transfers out to (Fund Title):				0	0
Non-Expenditure Disbursements				4,400	14,100
Cash Expenditures for Prior Year Encumbrances				161,600	172,700
Original Appropriation				4,572,500	4,125,800
Prior Year Reappropriations, Supplementals, Rescissions				0	312,200
Non-cogs, Receipts to Appropriation, Board of Examiners Reduction, Governor's Holdback				5,200	4,700
Reversions				(722,700)	(521,400)
*Anticipated Reversion- Underfunding				0	0
Current Year Reappropriation				0	0
Reserve for Current Year Encumbrances				(118,600)	(77,800)
Current Year Cash Expenditures				3,736,400	3,843,500
Ending Cash Balance				1,035,000	728,000
Prior Year Encumbrances as of June 30				56,600	0
Current Year Encumbrances as of June 30				118,600	77,800
Current Year Reappropriation				0	0
Borrowing Limit				0	0
Ending Free Fund Balance				859,800	650,200
Ending Free Fund Balance- Split- MPO 0272-01					380,500
Ending Free Fund Balance- Split- Post Main Dedicated Fund 0272-00					262,200
Budgetary Basis Expenditures (Current Year Cash Expenditures + Current Year Encumbrances)				3,855,000	3,921,300
Outstanding Loans (if this fund is part of a loan program)					
Note: Updated by LSO to reflect Governor's Recommendation					

POST Academy

FY 2017 JFAC Action

	FTP	Gen	Ded	Fed	Total
FY 2016 Original Appropriation	28.00	0	4,250,300	257,400	4,507,700
FY 2016 Total Appropriation	28.00	0	4,250,300	257,400	4,507,700
Noncognizable Funds and Transfers	0.00	0	(6,700)	0	(6,700)
Expenditure Adjustments	0.67	0	0	0	0
FY 2016 Estimated Expenditures	28.67	0	4,243,600	257,400	4,501,000
Removal of One-Time Expenditures	0.00	0	(61,600)	0	(61,600)
FY 2017 Base	28.67	0	4,182,000	257,400	4,439,400
Benefit Costs	0.00	0	33,400	0	33,400
Replacement Items	0.00	0	45,900	0	45,900
Statewide Cost Allocation	0.00	0	18,300	0	18,300
27th Payroll	0.00	0	70,200	0	70,200
Change in Employee Compensation	0.00	0	54,500	0	54,500
FY 2017 Program Maintenance	28.67	0	4,404,300	257,400	4,661,700
Line Items					
6. District 5 Move & Furnishings	0.00	0	1,100	0	1,100
FY 2017 Total	28.67	0	4,405,400	257,400	4,662,800
Chg from FY 2016 Orig Approp.	0.67	0	155,100	0	155,100
% Chg from FY 2016 Orig Approp.	2.4%		3.6%	0.0%	3.4%

POST Academy

Analyst: Hoskins

Historical Summary

OPERATING BUDGET	FY 2016 Total App	FY 2016 Actual	FY 2017 Approp	FY 2018 Request	FY 2018 Gov Rec
BY FUND CATEGORY					
Dedicated	4,250,300	3,766,900	4,405,400	4,413,700	4,433,100
Federal	257,400	75,400	257,400	257,600	257,400
Total:	4,507,700	3,842,300	4,662,800	4,671,300	4,690,500
Percent Change:		(14.8%)	21.4%	0.2%	0.6%
BY OBJECT OF EXPENDITURE					
Personnel Costs	2,227,600	2,006,100	2,379,000	2,350,500	2,374,700
Operating Expenditures	2,113,800	1,674,200	2,137,700	2,172,600	2,167,600
Capital Outlay	60,400	56,100	40,200	42,300	42,300
Trustee/Benefit	105,900	105,900	105,900	105,900	105,900
Total:	4,507,700	3,842,300	4,662,800	4,671,300	4,690,500
Full-Time Positions (FTP)	28.00	28.00	28.67	28.67	28.67

Division Description

Peace Officers Standards and Training Academy (POST) delivers training and technical assistance to all levels of law enforcement throughout the state by providing both basic and specialized training programs for all commissioned peace officers, adult and juvenile corrections officers, and dispatchers.

POST Academy

Comparative Summary

Analyst: Hoskins

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2017 Original Appropriation	28.67	0	4,662,800	28.67	0	4,662,800
Noncognizable Funds and Transfers	0.00	0	(10,100)	0.00	0	(10,100)
FY 2017 Estimated Expenditures	28.67	0	4,652,700	28.67	0	4,652,700
Removal of One-Time Expenditures	0.00	0	(119,200)	0.00	0	(119,200)
Base Adjustments	0.00	0	0	0.00	0	0
FY 2018 Base	28.67	0	4,533,500	28.67	0	4,533,500
Benefit Costs	0.00	0	35,400	0.00	0	25,100
Replacement Items	0.00	0	72,100	0.00	0	72,100
Statewide Cost Allocation	0.00	0	400	0.00	0	400
Change in Employee Compensation	0.00	0	18,400	0.00	0	52,900
FY 2018 Program Maintenance	28.67	0	4,659,800	28.67	0	4,684,000
1. Travel, Lodging & Per Diem	0.00	0	5,000	0.00	0	0
Cybersecurity Insurance	0.00	0	6,500	0.00	0	6,500
FY 2018 Total	28.67	0	4,671,300	28.67	0	4,690,500
Change from Original Appropriation	0.00	0	8,500	0.00	0	27,700
% Change from Original Appropriation			0.2%			0.6%

POST Academy

Analyst: Hoskins

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2017 Original Appropriation	28.67	0	4,405,400	257,400	4,662,800

Noncognizable Funds and Transfers

Current year expenditure adjustments include various transfers among fund sources and programs due to reallocation of Project CHOICE funding.

Agency Request	0.00	0	(10,100)	0	(10,100)
Governor's Recommendation	0.00	0	(10,100)	0	(10,100)

FY 2017 Estimated Expenditures					
Agency Request	28.67	0	4,395,300	257,400	4,652,700
Governor's Recommendation	28.67	0	4,395,300	257,400	4,652,700

Removal of One-Time Expenditures

Agency Request	0.00	0	(119,200)	0	(119,200)
Governor's Recommendation	0.00	0	(119,200)	0	(119,200)

Base Adjustments

Ongoing base adjustments include the restoration of current year expenditure adjustments; and the reallocation of Project CHOICE funding.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2018 Base					
Agency Request	28.67	0	4,276,100	257,400	4,533,500
Governor's Recommendation	28.67	0	4,276,100	257,400	4,533,500

Benefit Costs

Employer-paid benefit changes including a 10% increase (or \$1,220 per eligible FTP) for health insurance, bringing the total annual cost to \$13,460 per FTP, and adjustments in workers' compensation that vary by agency.

Agency Request	0.00	0	35,400	0	35,400
<i>The Governor recommends \$13,100 per eligible FTP for health insurance, an increase of \$860 or 7%, and proposes to reduce the health insurance benefit from 30 to six months for employees on disability status.</i>					
Governor's Recommendation	0.00	0	25,100	0	25,100

Replacement Items

Requested replacement items from the Peace Officers Training Fund include \$3,600 for personal computer software; \$20,200 for personal computer hardware; \$4,500 for peripheral equipment; \$1,500 for educational supplies; \$4,000 for personal computer hardware; and \$38,300 for automobiles and light trucks.

Agency Request	0.00	0	72,100	0	72,100
Governor's Recommendation	0.00	0	72,100	0	72,100

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management fees will increase by \$2,000, State Controller fees will increase by \$100, and Attorney General fees will decrease by \$1,900, for a net increase of \$200.

Agency Request	0.00	0	400	0	400
Governor's Recommendation	0.00	0	400	0	400

POST Academy

Analyst: Hoskins

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	18,200	200	18,400
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The Governor recommends a 3% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions. The Governor recommends the pay structure for state employees be moved by 3% and includes \$400 for that purpose.

Governor's Recommendation	0.00	0	52,900	0	52,900
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FY 2018 Program Maintenance

Agency Request	28.67	0	4,402,200	257,600	4,659,800
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Governor's Recommendation	28.67	0	4,426,600	257,400	4,684,000
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1. Travel, Lodging & Per Diem

Peace Officer Standards and Training Academy

This line item request is for \$5,000 in ongoing operating expenditures from the Peace Officers Training Fund. It would address the fiscal impact of proposed legislation which would alter POST Council membership by adding a county juvenile justice administrator, an additional chief, and an additional sheriff; and by removing the representative from the Federal Bureau of Investigation. According to the agency, POST transitioned from three operational geographic regions to four in 2013, with no change in the composition of the council. Accordingly, the membership of the council does not reflect a geographical balance from the southern, central, and eastern regions of Idaho. Additionally, the county-based juvenile detention and probation functions are not represented on the council at all. The amount requested here would go toward anticipated council members' travel, lodging, and per diem. **Separate legislation will be required.**

Agency Request	0.00	0	5,000	0	5,000
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Not recommended by the Governor.

Governor's Recommendation	0.00	0	0	0	0
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Cybersecurity Insurance

Risk Management in the Department of Administration is acquiring \$25 million of cybersecurity liability insurance for state government. The coverage began on December 1, 2016, and the one-time cost of \$330,000 for FY 2017 will be spread amongst agencies, with an additional \$903,300 requested as ongoing for FY 2018. Of the total for FY 2018, \$333,300 is to build a premium reserve fund for future deductibles, and \$570,000 will be for the premium.

Agency Request	0.00	0	6,500	0	6,500
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The Governor recommends all funding be ongoing.

Governor's Recommendation	0.00	0	6,500	0	6,500
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FY 2018 Total

Agency Request	28.67	0	4,413,700	257,600	4,671,300
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Governor's Recommendation	28.67	0	4,433,100	257,400	4,690,500
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Agency Request

Change from Original App	0.00	0	8,300	200	8,500
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% Change from Original App	0.0%		0.2%	0.1%	0.2%
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Governor's Recommendation

Change from Original App	0.00	0	27,700	0	27,700
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% Change from Original App	0.0%		0.6%	0.0%	0.6%
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POST: FY 2018 Replacement Items

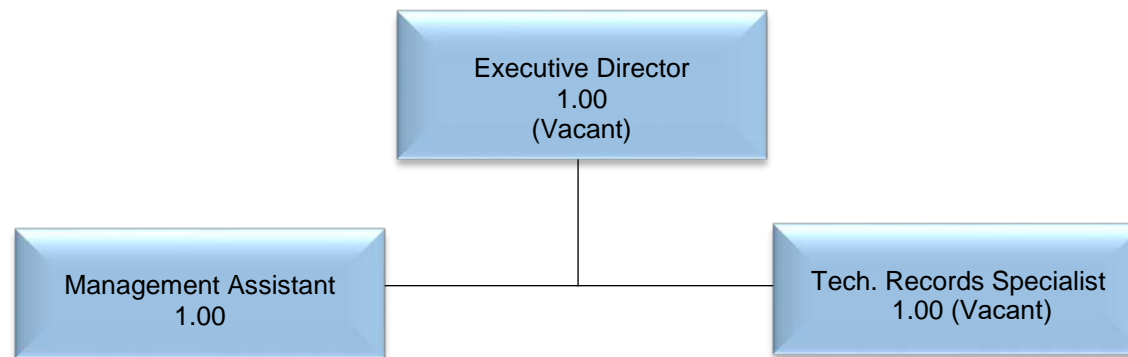
Replacement Items	Avg Cost Per Unit	Quantity in Stock	Quantity Requested	Total Request	Gov Rec Quantity	Total Gov Rec
Computer Hardware	\$4,000	2	1	\$4,000	1	\$4,000
Desktop Software	\$350	45	10	\$3,600	10	\$3,600
Desktops & Laptops	\$1,167	75	20	\$20,200	20	\$20,200
Monitors/Printers	\$280	80	16	\$4,500	16	\$4,500
Sedan (Avg Miles 95,300)	\$4,000	3	3	\$12,000	3	\$12,000
SUV (Avg Miles 95,300)	\$26,325	1	1	\$26,300	1	\$26,300
Training (Hitman/FIST) Suits	\$1,500	5	1	\$1,500	1	\$1,500
Total Peace Officers Training Fund				\$72,100		\$72,100

Racing Commission

Agency Profile

Analyst: Hoskins

Organizational Chart



3.00 FTP

Racing Commission

Analyst: Hoskins

FY 2016 Actual Expenditures by Division

			FTP	PC	OE	CO	T/B	LS	Total
0.30	FY 2016 Original Appropriation								
0229-06	Ded	3.00	417,000	164,000	0	0	0	0	581,000
0485-00	Ded	0.00	0	0	0	30,000	0	0	30,000
Totals:		3.00	417,000	164,000	0	30,000	0	0	611,000
1.00	FY 2016 Total Appropriation								
0229-06	Ded	3.00	417,000	164,000	0	0	0	0	581,000
0485-00	Ded	0.00	0	0	0	30,000	0	0	30,000
Totals:		3.00	417,000	164,000	0	30,000	0	0	611,000
1.21	Net Object Transfer								
0229-06	Ded	0.00	(1,600)	0	1,600	0	0	0	0
Totals:		0.00	(1,600)	0	1,600	0	0	0	0
1.61	Reverted Appropriation								
0229-06	Ded	0.00	(178,500)	(6,600)	(200)	0	0	0	(185,300)
0485-00	Ded	0.00	0	0	0	(21,800)	0	0	(21,800)
Totals:		0.00	(178,500)	(6,600)	(200)	(21,800)	0	0	(207,100)
2.00	FY 2016 Actual Expenditures								
0229-06	Ded	3.00	236,900	157,400	1,400	0	0	0	395,700
Idaho State Racing Commission			236,900	157,400	1,400	0	0	0	395,700
0485-00	Ded	0.00	0	0	0	8,200	0	0	8,200
Parimutuel Distributions			0	0	0	8,200	0	0	8,200
Totals:		3.00	236,900	157,400	1,400	8,200	0	0	403,900
Difference: Actual Expenditures minus Total Appropriation									
0229-06	Ded		(180,100)	(6,600)	1,400	0	0	0	(185,300)
Idaho State Racing Commission			(43.2%)	(4.0%)	N/A	N/A	N/A	N/A	(31.9%)
0485-00	Ded		0	0	0	(21,800)	0	0	(21,800)
Parimutuel Distributions			N/A	N/A	N/A	(72.7%)	N/A	N/A	(72.7%)
Difference From Total Approp			(180,100)	(6,600)	1,400	(21,800)	0	0	(207,100)
Percent Diff From Total Approp			(43.2%)	(4.0%)	N/A	(72.7%)	N/A	N/A	(33.9%)



Idaho Legislative Services Office
Legislative Audits Division

IDAHO STATE RACING COMMISSION

April Renfro, Manager

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho State Racing Commission (Commission) covering the fiscal years ended 2012, 2013, and 2014. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

CONCLUSION

We identified deficiencies in the general administrative and accounting controls of the Commission.

FINDINGS AND RECOMMENDATIONS

There is one finding and recommendation in this report.

Finding 1 – The Commission has collected and deposited receipts from pari-mutuel betting on historical horse races, but distributions were not made in accordance with Idaho Code.

The complete finding is detailed on pages 1-3 of this report.

PRIOR FINDINGS AND RECOMMENDATIONS

The prior management report contained one finding and recommendation which was evaluated as part of the current review and was satisfactorily closed.

Follow-up on the prior finding and recommendation is detailed on page 6.

AGENCY RESPONSE

The Commission has reviewed the report and is in general agreement with the contents.

- The Commission has collected and deposited receipts from pari-mutuel betting on historical horse races, but distributions were not made in accordance with Idaho Code.
 - Distributions were not made in accordance with Idaho Code in place at the time of collection.
 - \$286,628 was improperly distributed to the Quarter Horse and Thoroughbred breeders association, as the distribution was made on December 18, 2015, after Section 54-2512A, Idaho Code, was repealed.
 - Of this amount, \$72,339 should have previously been distributed to the Public School Income Fund, but was not because, as of December 31, 2014—the date by which distributions to the Public School Income Fund were required to be made—the breed of race winners was not known.
 - Additionally, the Commission currently has no authority in Idaho Code to distribute \$143,314 in historical horse racing funds from the Idaho Horse Council Youth Programs Account as instructed by Senate Bill 1298 of the second regular session of 2016.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2018

Agency/Department: Racing Commission

Agency Number: 332

Original Request Date: September 1, 2016

or Revision Request Date:

Page: 281 of 337

Sources and Uses: Each licensee conducting the pari-mutuel system for live or simulcast horse races shall distribute 1.25% of gross daily receipts to the Racing Commission Fund, and .75% of exotic wagers in accordance with §54-2513. In addition, each individual participating at any race meet must secure a license from the commission. The license fees are set by the commission per §54-2506. The budget system fund detail 0229-06 is used to denote the Idaho State Racing Commission Fund. All sums due the commission are retained for the payment of salaries, travel, operating costs and other costs necessary for carrying out the provisions of Chapter 25, Title 54, Idaho Code. In accordance with §54-2513(F), if the fiscal year-end balance in the Racing Commission Fund exceeds \$600,000, the excess shall be transferred by the Office of the State Controller to the Pari-Mutuel distribution fund.

FUND NAME:	Racing Commission Fund	FUND CODE:	0229-06	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
1. Beginning Free Fund Balance				370,100	281,900	733,000	534,500	217,100
2. Encumbrances as of July 1				0	21,800	35,400	22,500	0
2a. Reappropriation (Legislative Carryover)				NA	NA	NA	0	0
3. Beginning Cash Balance				370,100	303,700	768,400	557,000	217,100
4. Revenues (from Form B-11)				353,900	875,900	422,800	78,100	80,100
5. Non-Revenue Receipts and Other Adjustments				35,800	19,300	7,900	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in:		Fund or Reference:		0	0	0	0	0
8. Total Available for Year				759,800	1,198,900	1,199,100	635,100	297,200
9. Statutory Transfers Out:	Owner/ Breeder Award	Fund or Reference:	0485-11	0	0	80,600	0	0
10. Operating Transfers Out:	Purse Enhancement	Fund or Reference:	0485-12	0	0	53,700	0	0
11. Non-Expenditure Disbursements and Other Adjustments				10,300	1,000	100,000	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	21,700	12,100	(22,500)	0
13. Original Appropriation				672,900	708,600	581,000	625,500	405,000
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	1,700	0	0	0
16. Reversions				(205,300)	(267,100)	(185,300)	(185,000)	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				(21,800)	(35,400)	0	0	0
19. Current Year Cash Expenditures				445,800	407,800	395,700	440,500	405,000
20. Ending Cash Balance				303,700	768,400	557,000	217,100	(107,800)
21. Prior Year Encumbrances as of June 30				0	0	22,500	0	0
22. Current Year Encumbrances as of June 30				21,800	35,400	0	0	0
22a. Current Year Reappropriation				NA	NA	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				281,900	733,000	534,500	217,100	(107,800)
25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				467,600	443,200	395,700	440,500	405,000
26. Outstanding Loans (if this fund is part of a loan program)								

Notes: Adjusted by LSO to reflect Governor's recommendation.

FORM B12: ANALYSIS OF FUND BALANCES				Request for Fiscal Year : 2018	
Agency/Department: Racing Commission		Agency Number: 332			
Original Request Date: September 1, 2016		or Revision Request Date:		Page: 285 of 337	
Sources and Uses: Revenue is derived from sums (20.5%-25% of pools, depending on the type of wager) distributed to licensees conducting pari-mutuel systems for simulcast or televised dog races pursuant to Section 54-2514(1), Idaho Code. These funds are paid to the commission for distribution to Kootenai, Bonneville, and Ada counties (1%), horse owners (0.25%), and horse breeders (0.25%) (Section 54-2514(2), Idaho Code).					
FUND NAME:	Pari-mutuel Distributions Fund	FUND CODE:	0485-00	FY 2014 Actual	FY 2015 Actual
1. Beginning Free Fund Balance				6,300	3,100
2. Encumbrances as of July 1				0	0
2a. Reappropriation (Legislative Carryover)				NA	NA
3. Beginning Cash Balance				6,300	3,100
4. Revenues (from Form B-11)				10,300	11,100
5. Non-Revenue Receipts and Other Adjustments				0	0
6. Statutory Transfers in:				0	0
7. Operating Transfers in:				0	0
8. Total Available for Year				16,600	14,200
9. Statutory Transfers Out:				0	0
10. Operating Transfers Out:				0	0
11. Non-Expenditure Disbursements and Other Adjustments				0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0
13. Original Appropriation				30,000	30,000
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0
16. Reversions				(16,500)	(19,300)
17. Current Year Reappropriation				0	0
18. Reserve for Current Year Encumbrances				0	0
19. Current Year Cash Expenditures				13,500	10,700
20. Ending Cash Balance				3,100	3,500
21. Prior Year Encumbrances as of June 30				0	0
22. Current Year Encumbrances as of June 30				0	0
22a. Current Year Reappropriation				NA	NA
23. Borrowing Limit				0	0
24. Ending Free Fund Balance				3,100	3,500
25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				13,500	10,700
26. Outstanding Loans (if this fund is part of a loan program)					
Notes: This includes fund details 04/05/07/08 Adjusted by LSO to reflect Governor's recommendation.					

Racing Commission

FY 2017 JFAC Action

	FTP	Gen	Ded	Fed	Total
FY 2016 Original Appropriation	3.00	0	611,000	0	611,000
FY 2016 Total Appropriation	3.00	0	611,000	0	611,000
FY 2016 Estimated Expenditures	3.00	0	611,000	0	611,000
FY 2017 Base	3.00	0	611,000	0	611,000
Benefit Costs	0.00	0	2,600	0	2,600
Statewide Cost Allocation	0.00	0	(900)	0	(900)
27th Payroll	0.00	0	6,600	0	6,600
Change in Employee Compensation	0.00	0	6,200	0	6,200
FY 2017 Program Maintenance	3.00	0	625,500	0	625,500
FY 2017 Total	3.00	0	625,500	0	625,500
Chg from FY 2016 Orig Approp.	0.00	0	14,500	0	14,500
% Chg from FY 2016 Orig Approp.	0.0%		2.4%		2.4%

Racing Commission

Analyst: Hoskins

Historical Summary

OPERATING BUDGET	FY 2016 Total App	FY 2016 Actual	FY 2017 Approp	FY 2018 Request	FY 2018 Gov Rec
BY FUND CATEGORY					
Dedicated	611,000	403,900	625,500	434,800	435,000
Percent Change:		(33.9%)	54.9%	(30.5%)	(30.5%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	417,000	236,900	432,400	239,000	239,200
Operating Expenditures	164,000	157,400	163,100	165,800	165,800
Capital Outlay	0	1,400	0	0	0
Trustee/Benefit	30,000	8,200	30,000	30,000	30,000
Total:	611,000	403,900	625,500	434,800	435,000
Full-Time Positions (FTP)	3.00	3.00	3.00	3.00	3.00

Division Description

The Racing Commission maintains horse racing requirements that protect racing participants and the public from illegal actions surrounding racing operations. The commission appoints a director and a secretary to perform the year-round operations as well as state stewards, veterinarians, mutuel inspectors, and licensing clerks during the racing season to ensure the honest operation of the pari-mutuel system and compliance with the Idaho Racing Act.

Racing Commission

Analyst: Hoskins

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2017 Original Appropriation	3.00	0	625,500	3.00	0	625,500
Removal of One-Time Expenditures	0.00	0	(6,800)	0.00	0	(6,800)
Base Adjustments	0.00	0	(191,200)	0.00	0	(191,200)
FY 2018 Base	3.00	0	427,500	3.00	0	427,500
Benefit Costs	0.00	0	2,500	0.00	0	1,800
Statewide Cost Allocation	0.00	0	(100)	0.00	0	(100)
Change in Employee Compensation	0.00	0	2,100	0.00	0	3,000
FY 2018 Program Maintenance	3.00	0	432,000	3.00	0	432,200
Cybersecurity Insurance	0.00	0	2,800	0.00	0	2,800
FY 2018 Total	3.00	0	434,800	3.00	0	435,000
Change from Original Appropriation	0.00	0	(190,700)	0.00	0	(190,500)
% Change from Original Appropriation			(30.5%)			(30.5%)

Racing Commission

Analyst: Hoskins

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2017 Original Appropriation	3.00	0	625,500	0	625,500

Removal of One-Time Expenditures

Agency Request	0.00	0	(6,800)	0	(6,800)
<i>Governor's Recommendation</i>	0.00	0	(6,800)	0	(6,800)

Base Adjustments

This base reduction reduces the personnel cost appropriation by \$191,200 from the Racing Commission Fund to align the appropriation with available revenue.

Agency Request	0.00	0	(191,200)	0	(191,200)
<i>Governor's Recommendation</i>	0.00	0	(191,200)	0	(191,200)

FY 2018 Base					
Agency Request	3.00	0	427,500	0	427,500
<i>Governor's Recommendation</i>	3.00	0	427,500	0	427,500

Benefit Costs

Employer-paid benefit changes including a 10% increase (or \$1,220 per eligible FTP) for health insurance, bringing the total annual cost to \$13,460 per FTP, and adjustments in workers' compensation that vary by agency.

Agency Request	0.00	0	2,500	0	2,500
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The Governor recommends \$13,100 per eligible FTP for health insurance, an increase of \$860 or 7%, and proposes to reduce the health insurance benefit from 30 to six months for employees on disability status.

<i>Governor's Recommendation</i>	0.00	0	1,800	0	1,800
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Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management fees will increase by \$100 and Attorney General fees will decrease by \$200, for a net reduction of \$100.

Agency Request	0.00	0	(100)	0	(100)
<i>Governor's Recommendation</i>	0.00	0	(100)	0	(100)

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	2,100	0	2,100
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The Governor recommends a 3% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions.

<i>Governor's Recommendation</i>	0.00	0	3,000	0	3,000
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FY 2018 Program Maintenance					
Agency Request	3.00	0	432,000	0	432,000
<i>Governor's Recommendation</i>	3.00	0	432,200	0	432,200

Cybersecurity Insurance

Risk Management in the Department of Administration is acquiring \$25 million of cybersecurity liability insurance for state government. The coverage began on December 1, 2016, and the one-time cost of \$330,000 for FY 2017 will be spread amongst agencies, with an additional \$903,300 requested as ongoing for FY 2018. Of the total for FY 2018, \$333,300 is to build a premium reserve fund for future deductibles, and \$570,000 will be for the premium.

Agency Request	0.00	0	2,800	0	2,800
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The Governor recommends all funding be ongoing.

<i>Governor's Recommendation</i>	0.00	0	2,800	0	2,800
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Racing Commission

Analyst: Hoskins

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2018 Total					
Agency Request	3.00	0	434,800	0	434,800
<i>Governor's Recommendation</i>	<i>3.00</i>	<i>0</i>	<i>435,000</i>	<i>0</i>	<i>435,000</i>
Agency Request					
Change from Original App	0.00	0	(190,700)	0	(190,700)
% Change from Original App	0.0%		(30.5%)		(30.5%)
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>0</i>	<i>(190,500)</i>	<i>0</i>	<i>(190,500)</i>
<i>% Change from Original App</i>	<i>0.0%</i>		<i>(30.5%)</i>		<i>(30.5%)</i>